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ABSTRACT

To help Alaska's residents determine school operating costs, the adjustment factors that compensate for the impact of school size and geographic location on school operating costs are presented. The text is not intended to determine the cost of basic educational need, but rather to allocate an amount of Basic Need as defined by legislative appropriation. Basic Need is not the amount of money required to meet some qualitative measure of educational services; it is simply the amount of money the legislature appropriates to provide basic education to students. The study did not address local contributions, federal impact aid, categorical aid, or other factors that affect the amount of state aid allocated to each school district. The study identifies three categories of school costs (instruction, nonpersonal services, and administration) and analyzes them separately, because responses to size and geographic location vary. Costs were placed into two groups: school-level costs (instruction) and district-level costs (nonpersonal services and administration combined) to simplify the analysis. A technical appendix features graphs of school-size categories, size adjustment impact, costs, and other information. (RJM)

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ED 422 603

Alaska School Operating Cost Study

Final Report

Prepared for:

Senator Randy Phillips, Chair
Legislative Budget and Audit Committee
State Capitol
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March, 1998

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Consulting and Research in Economics, Business and Marketing

March 4, 1998

Senator Randy Phillips, Chair
Legislative Budget and Audit Committee
State Capitol
Juneau, Alaska 99801

Dear Senator Phillips:

Enclosed is McDowell Group's ***Final Report*** on the ***Alaska School Operating Cost Study***. We thank you for the opportunity to contribute to improving the method for Basic Need allocation of Alaska's largest and most important investment – public education. The study is a technical research effort that focuses only on the influence of school size and geographic location on school operating costs. The study is not intended to address the cost of politically determined issues such as local contributions, capital projects, allocation of federal aid or special programs.

The final report is organized into three sections.

1. The *Supplemental Summary* is our summary of results and recommendations. It includes an explanation of how we arrived at a school size factor for instructional costs, an area cost differential for administration and non-personal services costs, and an overall District Cost Factor (DCF) that provides each district with a single number for simplicity of calculation.
2. The *Final Report* is the main body of the report that explains in detail the research results and methods underlying the "Statistical Method" that is the basis for our findings and recommendations.
3. The *Technical Appendix* includes detailed data supporting the main points of professional inquiry that we pursued in the course of the study.

The major advances of the study are:

- An empirical basis for identifying actual school costs. Prior size and location cost factors were based largely on professional opinion and on outdated proxies not directly related to school costs.
- An equitable system for allocating instructional costs (70% of all school costs) for schools of all sizes, regardless of their current level of funding.
- Provision for recovery of administration and non-personal services costs that are actually incurred in each district as the result of size, geographic location and other factors.
- A system easily amenable to regular updating as school costs change over time.
- Definition of costs by student and by school, rather than by Instructional Unit and Funding Community.

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We have these recommendations:

1. We recommend tracking, analyzing and updating school costs by each of the three major cost categories – instruction, administration and non-personal services – on a regular basis. The system we developed uses ongoing data bases so updating these cost factors can be done in an economical and timely fashion. These costs can be expressed as separate factors or combined as we have done in the District Cost Factor.
2. We strongly recommend a transition period as districts adjust to new levels of funding that may result from changes in size and location factors. The change in the cost allocation method could have significant impacts on some districts and adjustment time may be needed.
3. We recommend improvement in the quality and definition of non-instructional data bases on which the statistical approach is based. This will allow for more precise allocation for administration and non-personal services costs in the future.

In closing, we once again thank you for the professional opportunity to contribute in the challenging area of school costs analysis.

Sincerely,

Eric McDowell
Senior Partner

James Calvin
Managing Partner

David Teal
Project Manager

Alaska School Operating Cost Study

Final Report

Prepared for:

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Purpose

The purpose of this *Supplemental Summary* is to explain, briefly and clearly, how to apply the methods and results of *the Alaska School Operating Cost Study*. Readers of the study may have some difficulty in pulling together pieces from the separate chapters addressing the complex school cost issues, particularly because pieces have changed in response to client requests since the draft study was completed on January 31, 1998. This supplement is intended as a user-friendly guide to seeing "the big picture" that may be hidden in the technical detail in the study.

The purpose of the *Alaska School Operating Cost Study* is to determine adjustment factors that compensate for the impact of *school size* and *geographic location* on school operating costs. It is not intended to determine the cost of basic educational need – known officially as "Basic Need" – but to allocate an amount of Basic Need as defined by legislative appropriation.

Although Basic Need is the focus of the study, Basic Need is not generally the focus of legislative deliberations. The allocation numbers the Department of Education supplies to the legislature have Basic Need as a starting point, but they adjust for local contributions, federal impact aid and other factors, so that the legislature deals with "State Aid" rather than Basic Need.

Per terms of the contract for this study, the study did not address local contributions, federal impact aid, categorical aid, or other factors that affect the amount of state aid allocated to each school district. For purposes of this study, Basic Need is not the amount of money required to meet some qualitative measure of educational services; it is simply the amount of money the legislature appropriates to provide basic education to students.

The Current Situation

This *Alaska School Operating Cost Study* is the first study of real school costs in the thirty-nine years of Alaska statehood. School operating cost allocations are not currently based on actual school costs. Instead, the distribution of billions of dollars in state aid to public education has been based on three unsatisfactory and outdated proxies in lieu of real school cost data.

Current Area Cost Differentials (ACDs) are based on two proxies. Most funding (about 80%) is based on the 1985 cost of operating a personal household (not a school) in various locations in Alaska, and the remaining 20% is based on the 1988 shelf prices of 34 items commonly purchased by schools. However, shelf price is just one factor that affects the per student cost of operating a school in different locations.

Without a method that considers such geographic location factors as climate, building quality, the quantity of each item purchased and local district policies – just to name a few – simply comparing shelf prices is meaningless.

The third proxy in the formula is for school size. Current school size factors are based on past educators' best subjective opinions on the inefficiency of small schools compared to larger schools, with no supporting data on actual staffing levels.

The Communications Problem

Any new method of allocation for school operating costs will certainly result in changes in allocation among districts. Further, a new method based on actual school costs is certain to improve accuracy and equity compared to a method not based on school costs. Yet, for those familiar with the workings of the current method, changing to another method can be confusing. This Supplemental Summary intends to bridge the communications gap between our recommended statistical method and the current method of allocation.

The "Statistical Method"

Under the legislative directive to develop a new basis for allocating Basic Need, the McDowell Group designed a "statistical method" that made three major advances.

- The "size formula" applies at the school level rather than to groups of schools known in the current method as "funding communities." This assures that each school is treated equitably regardless of its location or past levels of funding.
- Size adjustments are based on actual staffing levels in schools rather than on subjective factors.
- Location adjustments are based on actual expenditures rather than on a combination of outdated household cost-of-living data and subjective adjustment.

In addition, the statistical approach bases computation of Basic Need on student counts rather than converting to instructional units. This is mathematically identical to the current formula (and it would be easy to convert to "units" if desired).

The study identifies three categories of school costs – instruction, non-personal services and administration – and analyzes them separately because their responses to size and geographic location vary. Later in the study process, these costs were placed into two groups – *school level* costs (instruction) and *district level* costs (non-personal services and administration combined) to simplify the analysis. Still later, a single adjustment factor was computed in the interest of further simplification. In this summary, we first discuss the two-category approach, then move on to a discussion of the single adjustment factor.

The study relied on FY 1996 data as that was the last year of complete data available for all districts and for school-specific staffing. The statistical method is designed so that existing data bases – provided their quality is improved – will supply increasingly accurate adjustments for school size and geographic location.

Our proposal has its faults, primarily due to the obvious limitations of existing school cost data for administration and non-personal services. However, in our opinion, the advantages of basing school cost allocations on real school costs, and of having an unquestionably sound basis for the dominant cost of instruction, vastly outweigh the temporary deficiencies of the statistical method.

Two Steps to the Bottom Line

Using the statistical method, Basic Need is simply the sum of each district's allocations for the two categories of school costs – school level (instructional) needs and district level (non-personal services and administration) needs. School level costs are adjusted for school size and district level costs are adjusted by each district's Area Cost Differential (ACD). The following two steps explain the procedures and provide the allocation results by district.

Step 1: School Level (instructional) Costs and the Impact of School Size

First, the school size factor was determined. In this study, the dominant school operating cost – instructional staffing – is treated on a school by school basis, depending on school size. *School level* staffing costs account for 70% to 80% of total Alaska school operating costs, depending on how administration costs are defined. The remaining 20% or 30% of operating costs are *district level* costs (non-personal services and administration) costs. In the example used in this Supplemental Summary, a broad definition of administration is used resulting in an allocation split of 70% school level costs and 30% district level costs. The priority of the study team was to develop appropriate school level staffing requirements for schools of all sizes.

School Size Distribution

Table I shows the distribution of Alaska's schools by size of school.

Table I.

Alaska School Size Distribution

Number of Students		Number of Schools
From	To	
–	20	49
20	30	35
30	75	69
75	150	83
150	250	53
250	400	47
400	750	102
750	2,500	22

Developing a School Size Formula

The statistical method grouped schools throughout the state into similar size categories, studied their staffing patterns (regardless of the funding level of the districts) and developed a staffing model for every size school in Alaska. This process was complemented by a team of school experts with decades of experience in both rural and urban areas of the state. They developed a professionally determined model for school staffing for all sizes of Alaska schools. The statistical and professional models were strikingly similar, lending support to the overall study method.

The result of the school-staff model is a formula that compensates for small school size by adjusting the student count upward in small schools so that each student generates more revenue than students in larger schools do. This is identical (in concept) to the current formula for determining the number of "instructional units" which help define Basic Need.

Study results show that school size factors vary from 1.98 for the smallest schools to 0.84 for the largest schools. The base 1.00 is simply the statewide average school size factor.

These school size factors are exhibited in Table II, which reads like an income tax table. The formula in Table II could replace the "instructional unit computation" in AS 14.17.041. This table insures that a district is compensated for every student in every school.

For example, a small school of 80 students receives an adjusted student count of the base of 122.85 (for schools in the 75 to 150 size category), plus 1.27 for each student over 75, or 6.35. The total adjusted student count for this small school of 80 students is then 129.2. The size factor for that school is then 1.62 (the ratio of 80 actual students to 129.2 adjusted students).

Table II
School Size Adjustment Formula
(for the Conversion of Actual to Adjusted Student Count

If The Student Count is:		The Adjusted Student Count is:				
At Least	But Less Than	Base	plus	(Multiplier	Times	The Number of Students in Excess of:)
–	20	39.6	+	(0	X	0)
20	30	39.6	+	(1.62	X	20)
30	75	55.8	+	(1.49	X	30)
75	150	122.85	+	(1.27	X	75)
150	250	218.1	+	(1.08	X	150)
250	400	326.1	+	(0.97	X	250)
400	750	471.6	+	(0.92	X	400)
750	5,000	793.6	+	(0.84	X	750)

Computing District School Size Factors

Once each school is assigned its size factor in the formula in Table II, the school factors result in a district size factor. In the case of the following example in Table III – Kenai School District – each of 36 schools gets credit for every student with size factors ranging just 1.09 for the 594-student Soldotna Middle School to 1.81 for the 35-student Port Graham School. In total, the Kenai School District has a resulting district size factor of 1.21, meaning that 10,282 actual students become 12,431 adjusted students. When the legislature determines a basic need amount for school level (instructional) the Kenai School District receives school level funding for 12,431 adjusted students as compensation for school size throughout the district.

Table III demonstrates that the dominant school operating cost – instructional staffing – is addressed on a school-by-school basis. The "boost" in adjusted student counts decreases as school size (and therefore, efficiency) increases.

Composite district size factors (the result of applying the school size formula to all schools in a district) range from 1.07 in Anchorage to 2.04 for the Southeast Island district and are shown in Table IV.

Readers should recognize that the school – and therefore, the district – size factor changes when the number of students changes. In most cases the size factor changes will be slight, but each district will have a different size factor each year unless enrollment remains exactly the same. The formula adjusts for year-to-year variation in school enrollment and the most recent enrollment will be used to determine actual funding each year.

Table III

Sample District School Size Factor Computation
Kenai School District

School	Students	Grades		School Size Factor	Adjusted Student Count
Chapman Elementary School	262	k	8	1.29	338
Cooper Landing School	40	k	8	1.77	70
Homer Middle School	253	7	8	1.30	329
Homer Intermediate School	259	4	6	1.29	335
Paul Banks Elementary School	310	p	3	1.24	384
Homer High School	518	9	12	1.12	580
Hope Elementary School	33	k	10	1.83	60
Kachemak Selo School	54	k	8	1.70	92
Tustumena Elementary School	282	k	6	1.27	357
Mt View Elementary School	417	3	5	1.17	487
Sears Elementary School	435	p	2	1.16	504
Kenai Middle School	457	6	8	1.15	524
Kenai Central High School	458	9	12	1.15	525
McNeil Canyon Elementary School	198	k	6	1.36	270
Moose Pass School	39	k	7	1.77	69
Nanwalek School	53	k	12	1.70	90
Nikiski Elementary School	313	p	6	1.24	387
North Star Elementary School	336	k	6	1.22	410
Nikiski Middle/Senior High School	478	7	12	1.14	543
Nikolaevsk School	135	k	12	1.47	199
Ninilchik School	223	k	12	1.33	297
Port Graham School	35	k	10	1.81	63
Razdolna Elementary	36	k	8	1.80	65
Susan B English School	98	k	12	1.55	152
Seward High School	441	7	12	1.15	509
Seward Elementary School	459	p	6	1.15	526
Alternative School/Bilingual	104	k	12	1.54	160
Soldotna Elementary School	418	k	6	1.17	488
Redoubt Elementary School	434	p	6	1.16	503
Kalifornsky Beach Elementary	436	k	6	1.16	505
Soldotna High School	547	9	12	1.11	607
Skyview High School	568	9	12	1.10	626
Soldotna Middle School	594	7	8	1.09	650
Sterling Elementary School	382	k	6	1.19	454
Bartlett Elem/High School	43	k	12	1.75	75
Voznesenka Elementary School	134	k	10	1.48	198
Kenai Total	10,282			1.21	12,431

Computing School Level (Instructional) Basic Need

Table IV shows the bottom-line impacts of school size on district allocations for school level (instructional) Basic Need. Following the columns from left to right for the Alaska Gateway School District we see that a student count of 552 becomes an adjusted student count of 835 when the district school size factor of 1.51 is applied.

School level Basic Need is proportional to adjusted student counts. In the Alaska Gateway example, the district has 0.58% of the statewide adjusted student count (835 out of 144,819), so has 0.58% of total school level Basic Need. In the example used for Table IV, the basic need for school level (instructional) costs is assumed to be $560 million. Alaska Gateway gets 0.58% of that amount, or $3.2 million.

School Level (Instructional) ACD

The dominant cost of basic education – school level instructional costs – is dealt with through the preceding size formula. The question then is "Shouldn't there also be an ACD for instructional personnel?" The study does not recommend an ACD for instructional staffing.

A surprising finding of this study is that most districts pay instructional personnel approximately the same (within 5%) as Anchorage pays. Therefore, the actual per teacher instructional costs of most districts are remarkably similar, regardless of geographic location. All other 52 districts combined pay an average salary less than 1% above Anchorage. Further, the districts that do pay significantly higher or lower appear to be doing so out of local choice (i.e., district policy) rather than in direct response to higher or lower household costs of living.

The analysis in Chapter III leads to the conclusion that typical instructional costs are not the result primarily of geographic location but are more strongly determined by market forces including district choice. At the same time, household cost of living clearly is higher in some areas than in others. Just as clearly, districts appear able to staff their schools with little variation in average cost. Thus, the cost of staffing a school in Alaska is not the cost of operating a household – a proxy upon which most of the current ACD is based.

Because the cost of staffing a school does not vary with the cost of operating a household, the study team recommends compensating districts for instructional costs only through the school size factor (which can be substantial) but not with a personnel ACD. By recommending no ACD for instructional staffing, districts that have been frugal are not penalized and districts that have chosen to pay more are not rewarded at the expense of others.

Table IV
District Allocations of School Level (Instructional) Need

School District	Student Count	District School Size Factor (See Table III)	Adjusted Student Count	Proportion of Adjusted State Total	School Level (Instruction) Need
Total	122,857		144,819	100.00%	560,000,000
Alaska Gateway	552	1.51	835	0.58%	3,229,089
Aleutian Region	21	1.96	41	0.03%	$ 159,393
Aleutians East	355	1.62	574	0.40%	$ 2,220,332
Anchorage	46,175	1.07	49,382	34.10%	$ 190,954,959
Annette Island	444	1.33	592	0.41%	$ 2,288,119
Bering Strait	1,679	1.49	2,502	1.73%	$ 9,675,593
Bristol Bay	301	1.50	450	0.31%	$ 1,740,489
Chatham	337	1.72	582	0.40%	$ 2,248,847
Chugach	131	1.96	256	0.18%	$ 990,814
Copper River	639	1.56	996	0.69%	$ 3,850,982
Cordova	519	1.28	667	0.46%	$ 2,578,368
Craig City	424	1.34	570	0.39%	$ 2,204,894
Delta/Greely	910	1.39	1,267	0.87%	$ 4,898,389
Denali	378	1.41	535	0.37%	$ 2,067,438
Dillingham	524	1.28	673	0.46%	$ 2,602,227
Fairbanks	15,816	1.09	17,297	11.94%	$ 66,883,856
Galena	150	1.56	234	0.16%	$ 905,047
Haines	430	1.51	649	0.45%	$ 2,509,615
Hoonah	273	1.47	402	0.28%	$ 1,554,144
Hydaburg	114	1.68	192	0.13%	$ 742,676
Iditarod	422	1.86	785	0.54%	$ 3,036,276
Juneau	5,525	1.06	5,844	4.04%	$ 22,599,291
Kake	190	1.55	295	0.20%	$ 1,142,281
Kashunamiut	244	1.31	320	0.22%	$ 1,235,937
Kenai	10,282	1.21	12,431	8.58%	$ 48,070,688
Ketchikan	2,850	1.18	3,358	2.32%	$ 12,983,535
Klawock	220	1.52	335	0.23%	$ 1,293,863
Kodiak	2,872	1.24	3,571	2.47%	$ 13,809,049
Kuspuk	468	1.72	806	0.56%	$ 3,116,771
Lake & Peninsula	498	1.86	929	0.64%	$ 3,591,328
Lower Kuskokwim	3,275	1.41	4,631	3.20%	$ 17,908,893
Lower Yukon	1,695	1.39	2,355	1.63%	$ 9,107,140
Matanuska	12,024	1.12	13,493	9.32%	$ 52,174,541
Nenana	161	1.43	230	0.16%	$ 889,308
Nome	733	1.23	905	0.62%	$ 3,499,346
North Slope	1,806	1.32	2,376	1.64%	$ 9,186,444
Northwest Arctic	1,892	1.35	2,556	1.76%	$ 9,883,846
Pelican	38	1.78	68	0.05%	$ 261,866
Petersburg	754	1.28	969	0.67%	$ 3,748,242
Pribilof	213	1.50	320	0.22%	$ 1,238,180
Sitka	1,802	1.26	2,264	1.56%	$ 8,752,793
Skagway	131	1.48	194	0.13%	$ 750,062
Southeast Island	350	2.04	713	0.49%	$ 2,756,558
Southwest	616	1.57	966	0.67%	$ 3,734,490
St. Mary's	129	1.64	211	0.15%	$ 816,340
Tanana	94	1.56	147	0.10%	$ 568,356
Unalaska	353	1.38	489	0.34%	$ 1,888,978
Valdez	896	1.22	1,098	0.76%	$ 4,243,994
Wrangell	550	1.38	757	0.52%	$ 2,926,852
Yakutat	187	1.68	313	0.22%	$ 1,211,923
Yukon Flats	410	1.81	742	0.51%	$ 2,870,400
Yukon Koyukuk	625	1.65	1,034	0.71%	$ 3,996,968
Yupiit	381	1.63	622	0.43%	$ 2,404,474

Basic Need:	$	800,000,000
Percent to School Level (Instruction):		70.0%
Amount Allocated in Instructional Component:	$	560,000,000
Statewide Adjusted Student Count:		144,819
Allocation per Adjusted Student Count:	$	3,867

Step 2: District Level (Non-personal Services and Administration) Costs and the Impact of Area Cost Differentials

In contrast to instructional costs by school, district level (non-personal services costs and administration) costs vary widely depending on geographic location. However, separating the influence of location and size in the non-instructional district level cost categories is very difficult and is not attempted in this study. The ACDs for district level costs compensate for both size and location.

To illustrate, a remote district with several small schools may pay eight times as much per student for heating oil as does a large urban district, although the shelf price of oil is only twice as high in the remote district. Both school size (small schools cost more per student to heat) and geographic location (high shelf price, building quality, harsh climate, etc.) combine to increase costs.

The same blurring of the influence of location and size exists when analyzing administration costs. Every district, no matter how small, must have some administrative structure. A small district may be administered as efficiently as possible, but it will still have high per student administration costs simply because it has fewer students over which to spread costs. Consolidation of small districts and/or of administrative functions could result in significant administration cost savings.

Study Conclusions Concerning District Level ACDs

Analysis of administrative and non-personal services costs points to the following conclusions:

- Administration staffing and cost differences were so variable, even among similar districts, that no consistent standard could be applied for computing a relationship between enrollment and administration costs. The long run solution is more accurate administration data, uniform accounting practices, a clear definition of administration and a general district staffing standard for size similar to that for school level instructional staffing. The short run solution is to compensate districts based on their actual costs.
- Non-personal services costs varied among districts, but not to the extent that administration costs varied. Many districts have been under-compensated for non-personal services costs by the current method of allocation. As in administration costs, better district non-personal services data is essential before formulating policy.
- Finally, in response to requests for simplicity, the study team recommends a single blended ACD for district level costs, combining administration and non-personal services. Districts are then compensated for costs according to their financial statements. If such statements are inaccurate, then future allocation refinements should allow for improved data.

Our recommendation is to compensate districts for actual costs incurred. This is an unsatisfactory long run solution, but basing the district level ACD on actual costs is an improvement over the current method.

Calculating District ACDs

The method for calculating the district level ACD, or multiplier, is not complex. Total actual district-level costs are divided by the total number of actual students. The result is a per student district level cost. This district level cost is then compared to the statewide per student cost. This ratio becomes the district level ACD. Using Alaska Gateway as an example, the district's per-student district level (non-personal services and administration) expenditures were $3,326 and the average for Alaska was $1,056. The district's ACD then is 3.15 (3,326/1,056).

Table V shows how the ACD is used. Each district's actual student count is multiplied by the ACD to produce an adjusted student count. Again using Alaska Gateway as an example, 552 actual students (times the ACD of 3.15) gives an adjusted student count of 1,739 for purposes of allocating district level costs. When all adjusted student counts are totaled, Alaska Gateway's proportion of statewide adjusted student count is 0.91%, so their slice of the district level cost allocation pie is 0.91%, significantly greater than the district's school level cost allocation pie slice of 0.58%.

The Alaska Gateway School District has significantly higher-than-average district level costs per student. Consequently, the district receives 0.91% of the total district level cost allocation of $240 million, or $2.2 million.

Readers should remember that the district level ACDs apply only to district level (non-personal services and administration) costs.

Table V
District Allocations of District Level (Nonpersonal Services and Administrative) Need

School District	Student Count	District Level ACD	Adjusted Student Count	Proportion of Adjusted State Total	District Level (NPS & Admin.) Need
Total	122,857		190,569	100.00%	240,000,000
Alaska Gateway	552	3.152	1,740	0.91%	2,191,207
Aleutian Region	21	7.532	158	0.08%	199,199
Aleutians East	355	4.209	1,494	0.78%	1,881,765
Anchorage	46,175	1.000	46,175	24.23%	58,151,802
Annette Island	444	1.307	580	0.30%	730,831
Bering Strait	1,679	4.475	7,515	3.94%	9,464,385
Bristol Bay	301	2.941	885	0.46%	1,114,858
Chatham	337	2.427	819	0.43%	1,030,966
Chugach	131	4.098	537	0.28%	676,085
Copper River	639	2.538	1,621	0.85%	2,041,647
Cordova	519	1.687	876	0.46%	1,102,657
Craig City	424	1.311	556	0.29%	700,046
Delta/Greely	910	1.884	1,714	0.90%	2,158,308
Denali	378	3.065	1,159	0.61%	1,459,084
Dillingham	524	2.488	1,304	0.68%	1,641,874
Fairbanks	15,816	1.190	18,820	9.88%	23,702,166
Galena	150	3.599	540	0.28%	679,878
Haines	430	1.457	627	0.33%	789,017
Hoonah	273	1.696	463	0.24%	583,105
Hydaburg	114	2.137	244	0.13%	306,809
Iditarod	422	5.192	2,189	1.15%	2,757,379
Juneau	5,525	1.010	5,580	2.93%	7,027,677
Kake	190	1.607	305	0.16%	384,528
Kashunamiut	244	3.236	790	0.41%	994,389
Kenai	10,282	1.148	11,803	6.19%	14,865,002
Ketchikan	2,850	1.008	2,873	1.51%	3,618,466
Klawock	220	1.527	336	0.18%	423,077
Kodiak	2,872	1.621	4,655	2.44%	5,862,261
Kuspuk	468	4.557	2,131	1.12%	2,683,849
Lake & Peninsula	498	5.847	2,913	1.53%	3,668,186
Lower Kuskokwim	3,275	4.057	13,287	6.97%	16,733,281
Lower Yukon	1,695	3.695	6,264	3.29%	7,888,484
Matanuska	12,024	1.092	13,130	6.89%	16,536,317
Nenana	161	2.858	460	0.24%	579,490
Nome	733	2.706	1,983	1.04%	2,497,986
North Slope	1,806	3.845	6,944	3.64%	8,745,735
Northwest Arctic	1,892	4.188	7,924	4.16%	9,979,239
Pelican	38	3.704	141	0.07%	177,261
Petersburg	754	1.077	812	0.43%	1,022,693
Pribilof	213	3.886	828	0.43%	1,042,415
Sitka	1,802	1.069	1,926	1.01%	2,425,999
Skagway	131	2.219	291	0.15%	366,089
Southeast Island	350	2.900	1,015	0.53%	1,277,727
Southwest	616	4.080	2,514	1.32%	3,165,698
St. Mary's	129	3.797	490	0.26%	616,863
Tanana	94	4.517	425	0.22%	534,732
Unalaska	353	2.631	929	0.49%	1,169,644
Valdez	896	1.606	1,439	0.76%	1,812,223
Wrangell	550	1.136	625	0.33%	786,863
Yakutat	187	1.871	350	0.18%	440,629
Yukon Flats	410	6.466	2,649	1.39%	3,336,259
Yukon Koyukuk	625	4.820	3,013	1.58%	3,794,501
Yupiit	381	4.542	1,731	0.91%	2,179,366

Basic Need:	$ 800,000,000
Percent to District Level:	30.0%
Amount Allocated at District Level:	$ 240,000,000

Summary Computation of Total District Basic Need Allocations

Table VI identifies each district's Basic Need allocation. The statistical method for computing total Basic Need is simply addition. Table VI adds the school level cost component (from Table IV) and the district level cost component (from Table V) of Basic Need, resulting in total Basic Need allocation. In the example of the Alaska Gateway School District, the $3.2 million in school level cost need plus the $2.2 million in district level cost need total the district's $5.5 million Basic Need allocation.

Discussion of Basic Need

Definition of Basic Need

Basic Need is simply an estimate of the amount of money required to educate students. It is currently set at $61,000. per instructional unit. We recommend not using the term instructional unit due to common difficulty in understanding the concept. In its place, we suggest the simple concept of cost per student as applied in this report. Thus, under the statistical approach developed in the study, Basic Need would be stated in terms of dollars per student. In the calculations used in this study, the actual unadjusted per-student Basic Need is about $5,500, 70% of it for school level (instructional) costs and 30% for district level (non-personal services and administration) costs. This split reflects expenditures shown in district financial reports.

Just as under current law, the requested level of funding will be driven by Basic Need. Basic Need is set by statute in terms of dollars per (adjusted) student, so that additional students—or additional appropriations—increase Basic Need. Just as under current law, state aid is equal to Basic Need less local contributions and a portion of federal impact aid. Therefore, Basic Need is only the starting point for determining state aid, it is not the final level of funding.

Formula for Basic Need

The current formula for determining Basic Need is:

Students (adjusted by a formula that adjusts for school size and converts to "instructional units")

x **ACD** (which is a fixed "multiplier" that is based on differences in the cost of living and prices of certain school supplies and services)

x **$/Instructional Unit** (which is an amount determined by the legislature).

= **Basic Need**

The statistical method formula for determining Basic Need is:

Students (adjusted for School Size) x School Level (i.e., instructional) = Cost Allocation per adjusted student. This amount is determined by the legislature.

+

Students (adjusted for ACD) x District Level (i.e., non-personal services and administration) Cost Allocation per adjusted student. This is a second, separate amount determined by the legislature.

= Basic Need

Table VI
Summary Computation of Basic Educational Need
Based on Total Basic Need of $800million

School District	Actual Number of Students FY96	School Level Component of Basic Need	District Level Component of Basic Need	Total Basic Need
		70%	30%	
Source:	D.O.E	SeeTable IV	See Table V	Computation
Alaska Gateway	552	$ 3,229,089	$ 2,191,207	$ 5,420,296
Aleutian Region	21	$ 159,393	$ 199,199	$ 358,593
Aleutians East	355	$ 2,220,332	$ 1,881,765	$ 4,102,097
Anchorage	46,175	$ 190,954,959	$ 58,151,802	$ 249,106,761
Annette Island	444	$ 2,288,119	$ 730,831	$ 3,018,949
Bering Strait	1,679	$ 9,675,593	$ 9,464,385	$ 19,139,978
Bristol Bay	301	$ 1,740,489	$ 1,114,858	$ 2,855,348
Chatham	337	$ 2,248,847	$ 1,030,966	$ 3,279,812
Chugach	131	$ 990,814	$ 676,085	$ 1,666,900
Copper River	639	$ 3,850,982	$ 2,041,647	$ 5,892,629
Cordova	519	$ 2,578,368	$ 1,102,657	$ 3,681,025
Craig City	424	$ 2,204,594	$ 700,046	$ 2,904,640
Delta/Greely	910	$ 4,898,389	$ 2,158,308	$ 7,056,696
Denali	378	$ 2,067,435	$ 1,459,084	$ 3,526,520
Dillingham	524	$ 2,602,227	$ 1,641,874	$ 4,244,101
Fairbanks	15,816	$ 66,883,856	$ 23,702,166	$ 90,586,022
Galena	150	$ 905,047	$ 679,878	$ 1,584,925
Haines	430	$ 2,509,615	$ 789,017	$ 3,298,631
Hoonah	273	$ 1,554,144	$ 583,105	$ 2,137,248
Hydaburg	114	$ 742,676	$ 306,809	$ 1,049,484
Iditarod	422	$ 3,035,276	$ 2,757,379	$ 5,792,655
Juneau	5,525	$ 22,599,291	$ 7,027,677	$ 29,626,969
Kake	190	$ 1,142,281	$ 384,528	$ 1,526,808
Kashunamiut	244	$ 1,235,937	$ 994,389	$ 2,230,326
Kenai	10,282	$ 48,070,688	$ 14,865,002	$ 62,935,689
Ketchikan	2,850	$ 12,983,535	$ 3,618,466	$ 16,602,001
Klawock	220	$ 1,293,863	$ 423,077	$ 1,716,940
Kodiak	2,872	$ 13,809,049	$ 5,862,261	$ 19,671,310
Kuspuk	468	$ 3,116,771	$ 2,683,849	$ 5,800,620
Lake & Peninsula	498	$ 3,591,328	$ 3,668,186	$ 7,259,514
Lower Kuskokwim	3,275	$ 17,908,893	$ 16,733,281	$ 34,642,174
Lower Yukon	1,695	$ 9,107,140	$ 7,888,484	$ 16,995,624
Matanuska	12,024	$ 52,174,541	$ 16,536,317	$ 68,710,858
Nenana	161	$ 889,308	$ 579,490	$ 1,468,799
Nome	733	$ 3,499,346	$ 2,497,986	$ 5,997,332
North Slope	1,806	$ 9,186,444	$ 8,745,735	$ 17,932,178
Northwest Arctic	1,892	$ 9,883,846	$ 9,979,239	$ 19,863,085
Pelican	38	$ 261,866	$ 177,261	$ 439,127
Petersburg	754	$ 3,745,242	$ 1,022,693	$ 4,767,935
Pribilof	213	$ 1,238,180	$ 1,042,415	$ 2,280,594
Sitka	1,802	$ 8,752,793	$ 2,425,999	$ 11,178,792
Skagway	131	$ 750,062	$ 366,089	$ 1,116,151
Southeast Island	350	$ 2,756,558	$ 1,277,727	$ 4,034,285
Southwest	616	$ 3,734,490	$ 3,165,698	$ 6,900,188
St. Mary's	129	$ 816,340	$ 616,863	$ 1,433,203
Tanana	94	$ 568,356	$ 534,732	$ 1,103,088
Unalaska	353	$ 1,888,978	$ 1,169,844	$ 3,058,822
Valdez	896	$ 4,243,994	$ 1,812,223	$ 6,056,217
Wrangell	550	$ 2,926,852	$ 786,863	$ 3,713,716
Yakutat	187	$ 1,211,923	$ 440,629	$ 1,652,553
Yukon Flats	410	$ 2,870,400	$ 3,336,259	$ 6,206,659
Yukon Koyukuk	625	$ 3,996,988	$ 3,794,501	$ 7,791,490
Yupiit	381	$ 2,404,474	$ 2,179,366	$ 4,583,840
TOTALS	122,857	$ 560,000,000	$ 240,000,000	$ 800,000,000

Summary

In general, the statistical method has these impacts compared to the current funding formula:

- Most of the shift in allocation dollars from the current method to the statistical method is due to the recommended change from "funding community" to "school" as the basic unit for cost, and not to the change in the method of calculating school size factors and ACDs. The loss of an ACD for school level personnel costs may be more than offset by higher ACDs for district level costs.
- Districts currently disadvantaged by having more than one school per funding community would be on an equal basis with communities with one school per funding community. School size is a significant determining factor for cost. For example, when a district with three schools with 200 student each in one community receives funding for only one school of 600, the community is deprived of compensation for smaller school size. Funding on a school basis provides equity. Administrative inefficiencies created by administering a district consisting of several communities are compensated for in the statistical method by rewarding for actual cost of administration.
- The range of allocations becomes more moderate. The districts with the highest per student allocations will receive slightly to moderately less and those with the lowest per student allocations receive slightly to moderately more.
- The rank order of per-student Basic Need remains nearly the same as under the current system. In almost all cases, the highest compensated districts remain highest in rank order and the lowest compensated remain lowest.
- Districts are compensated for actual operating costs, not proxies. If a district has exceptionally high non-personal services costs and moderate administration costs, for example, the statistical method compensates for the reality of both costs.
- A transitional period is strongly recommended by the study team to prevent any district from receiving less than their current dollar allocation due to changing the statistical method of computing Basic Need. The amount needed in the first year would be about $16 million to $20 million, depending on the total Basic Need allocation determined by the legislature. As the total allocation pie increases over time, transition compensation will decrease and be eliminated.

Computing a Single Adjustment Factor for Location

In response to a request by the Legislative Budget & Audit Committee to further simplify the application of study results, we computed a single adjustment factor that could be applied in the same way that Area Cost Differentials (ACDs) are applied under current law. To avoid confusion with ACDs under current law and as computed for district level costs in our study, the Committee opted to call these factors District Cost Factors (DCFs).

We computed DCFs by blending adjustment factors for the two components—school level costs and district level costs—described above. A listing of computational steps to obtain the DCFs is followed by a discussion of issues related to the adjustment process.

Computational Steps to Obtain DCFs

Note: Readers should have Table VII available for reference when reviewing these steps.

1. ***Use FY96 District Financial Reports to categorize expenditures as "School Level" or "District Level."*** These categories correspond to the school-level and district-level portions of Basic Need as described above. There were three expenditure categories in the January 31 report—Instructional, Administrative and Nonpersonal Services. We later combined administrative and nonpersonal services expenditures to form a single "district level" category in order to simplify the process. Combining the administrative and nonpersonal services categories does not change the results. The "instructional," or "school level" category remained separate. FY96 school-level and district-level expenditures are shown in columns 1 and 2 of Table VII.
2. *Determine the proportion of each district's spending in each of the two categories.* **This step simply describes school-level and district-level expenditures in percentage terms. (See columns 3 and 4 of Table VII.)**
3. ***Determine weighted changes in Basic Need for each district.*** Applying the existing size formula and ACDs in existing legislation to each district's student population produces a level of Basic Need that serves as a basis for comparison. This step uses the "Combined Impact of Count and Size Revisions" numbers from Table 2.1 in the body of this report to determine weighted changes from "current" Basic Need.[1] The weighted changes are obtained by

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[1] " Count revisions" refer to the method of counting students. Current law counts students in "Funding Communities" which are identical to single schools in some cases but which are groups of schools, rather than single schools, in other cases. The proposed size formula produces separate student counts for each school. "Size revisions" refer to the specific factors used to adjust the actual student count to compensate for higher per-student operating costs in smaller schools. Each of these impacts is computed in the body of this report, as is the combined impact of the two changes to the existing "size conversion" formula.

- multiplying the proportion of school level costs for each district by the impact of revised counting method and size factors as shown in column 5 of Table VII,
- multiplying the proportion of district level costs by the impact of any adjustments to district level costs,[2] then
- summing the two parts to obtain a total impact (column 6).

4. *Determine revised Basic Need (column 8) by adjusting "current" Basic Need (column 7) per the number (column 6) determined in the prior step.* **Current Basic Need is the amount obtained by applying existing size factors and ACDs to the schools in the database. Revised Basic Need is obtained by increasing or reducing current Basic Need as indicated by the weighted change in column 6.**

5. ***Determine the per-student Basic Need for each district (column 9) by dividing Revised Basic Need (column 8) by the adjusted student count for each district.*** The adjusted student counts are obtained by applying the size formula (Table II of this summary) to the student counts for each school in each district.

6. ***Determine "multipliers" (column 10) by dividing each district's per-student Basic Need (column 9) by the statewide average per-student Basic Need ($6,206, as shown in column 9).*** Four Southeast communities—Sitka, Ketchikan, Wrangell and Petersburg—had multipliers slightly lower than the multiplier for Anchorage. Multipliers for these communities were set equal to the Anchorage multiplier so that Anchorage could be used as a base in the normalization process described in the following step.

7. ***Normalize the multipliers to obtain District Cost Factors (column 11).*** Normalization refers to the process of dividing each district's multiplier by the smallest of the district multipliers so that the smallest District Cost Factor equals 1.000. The process does not change the results; it simply makes the DCFs easier to interpret because no DCF is less than 1.000.

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[2] The draft report limited expenditures in some districts (as described in the report). Those limitations were omitted from the process of determining District Cost Factors per instructions from the Senators preparing legislation. The impact of omitting the expenditure limitations is that districts with relatively high per-student expenditures have higher DCFs than they would have if the limitations were applied. The expenditure limitations are also omitted from the DCFs described in this summary. Our understanding is that expenditure limitations may be addressed by other means.

Table VII

Computation of District Cost Factors Incorporating the Impacts of Size and Location

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
School District	FY96 School Level Expenditures	FY96 District Level Expenditures	FY96 School Level Expenditures	FY96 District Level Expenditures	Impact of School Level Revisions	Weighted Impact of School & District-Level Revisions	Current Basic Need	Revised Basic Need	Revised Basic Need per Student	Unadjusted Multiplier	District Cost Factor
Total	625,185,619	273,597,853	69.56%	30.44%			898,783,472	898,783,472	6.206		
Alaska Gateway	3,383,257	2,342,663	59.09%	40.91%	-16%	-9%	6,731,552	6,103,027	7.308	1.178	1.291
Aleutian Region	241,551	338,020	41.68%	58.32%	-35%	-15%	474,515	405,049	9.827	1.583	1.738
Aleutians East	2,725,185	2,615,474	51.03%	48.97%	-19%	-9%	5,108,951	4,624,058	8.053	1.298	1.423
Anchorage	204,656,237	60,738,979	77.11%	22.89%	4%	3%	271,953,111	279,476,903	5.659	0.912	1.000
Annette Island	2,507,066	1,337,956	65.20%	34.80%	8%	5%	3,220,033	3,387,325	5.725	0.922	1.011
Bering Strait	12,061,525	9,913,158	54.89%	45.11%	-16%	-9%	23,726,628	21,591,195	8.629	1.390	1.525
Bristol Bay	1,907,214	1,278,083	59.88%	40.12%	4%	2%	3,145,074	3,214,217	7.141	1.151	1.262
Chatham	2,425,834	1,385,276	63.65%	36.35%	-18%	-11%	4,156,902	3,685,745	6.338	1.021	1.120
Chugach	819,936	853,209	49.01%	50.99%	-20%	-10%	2,079,775	1,878,885	7.325	1.180	1.294
Copper River	3,521,745	2,088,799	62.77%	37.23%	-6%	-4%	6,880,990	6,626,665	6.654	1.072	1.176
Cordova	2,545,301	1,234,914	67.33%	32.67%	7%	5%	3,957,490	4,135,558	6.202	0.999	1.096
Craig City	2,068,793	1,165,729	63.96%	36.04%	8%	5%	3,099,438	3,259,481	5.717	0.921	1.010
Delta/Greely	4,625,322	2,210,285	67.67%	32.33%	20%	14%	6,980,607	7,929,092	6.259	1.009	1.106
Denali	2,247,675	1,376,955	62.01%	37.99%	-13%	-8%	4,331,405	3,971,471	7.428	1.197	1.313
Dillingham	3,286,484	1,519,182	68.39%	31.61%	7%	5%	4,565,113	4,777,214	7.099	1.144	1.254
Fairbanks	73,318,095	25,762,163	74.00%	26.00%	4%	3%	99,068,384	101,694,035	5.879	0.947	1.039
Galena	1,144,490	1,398,928	45.00%	55.00%	-5%	-2%	1,826,667	1,785,477	7.629	1.229	1.348
Haines	2,109,541	1,061,674	66.52%	33.48%	17%	11%	3,331,733	3,701,288	5.703	0.919	1.008
Hoonah	1,683,254	1,225,858	57.86%	42.14%	8%	5%	2,295,203	2,399,735	5.971	0.962	1.055
Hydaburg	625,092	753,638	45.34%	54.66%	-6%	-3%	1,221,097	1,178,938	6.138	0.989	1.085
Iditarod	3,311,560	2,770,056	54.45%	45.55%	-18%	-10%	7,223,438	6,532,208	8.322	1.341	1.470
Juneau	27,774,578	8,268,552	77.06%	22.94%	1%	1%	32,900,276	33,239,081	5.687	0.916	1.005
Kake	1,105,720	952,283	53.73%	46.27%	3%	2%	1,688,473	1,713,680	5.801	0.935	1.025
Kashunamiut	1,254,897	1,275,822	49.59%	50.41%	-7%	-3%	2,600,706	2,513,256	7.863	1.267	1.389
Kenai	50,069,736	21,664,370	69.80%	30.20%	1%	1%	69,911,021	70,610,868	5.680	0.915	1.004
Ketchikan	11,964,891	4,657,616	71.98%	28.02%	11%	8%	17,242,769	18,618,318	5.545	0.893	1.000
Klawock	1,388,809	949,928	59.38%	40.62%	5%	3%	1,869,366	1,926,635	5.758	0.928	1.017
Kodiak	13,870,675	6,270,695	68.87%	31.13%	2%	1%	21,867,564	22,099,463	6.188	0.997	1.093
Kuspuk	3,842,341	2,178,038	63.84%	36.16%	-16%	-10%	7,289,140	6,539,274	8.113	1.307	1.434
Lake & Peninsula	4,088,046	4,117,755	49.82%	50.18%	-26%	-13%	9,435,303	8,191,150	8.820	1.421	1.558
Lower Kuskokwim	25,266,105	16,103,400	61.07%	38.93%	-10%	-6%	41,520,248	39,071,916	8.436	1.359	1.491
Lower Yukon	11,090,504	7,625,500	59.26%	40.74%	-12%	-7%	20,653,909	19,161,117	8.136	1.311	1.438
Matanuska	60,149,439	16,739,432	78.23%	21.77%	-1%	-1%	77,521,539	77,091,359	5.714	0.921	1.010
Nenana	966,741	698,770	58.04%	41.96%	-11%	-6%	1,763,429	1,653,517	7.190	1.158	1.270
Nome	3,794,923	2,369,417	61.56%	38.44%	7%	4%	6,495,287	6,754,898	7.464	1.203	1.319
North Slope	21,098,634	17,888,565	54.12%	45.88%	-6%	-3%	20,909,312	20,226,090	8.514	1.372	1.504
Northwest Arctic	10,356,346	10,363,407	49.98%	50.02%	-11%	-5%	23,682,198	22,409,884	8.768	1.413	1.549
Pelican	380,829	299,649	55.96%	44.04%	-30%	-17%	592,732	494,443	7.301	1.176	1.290
Petersburg	3,425,293	1,616,758	67.93%	32.07%	11%	8%	4,970,166	5,347,069	5.521	0.890	1.000
Pribilof	1,539,483	1,081,003	58.75%	41.25%	-17%	-10%	2,850,264	2,570,572	8.028	1.294	1.419
Sitka	8,606,580	2,544,389	77.18%	22.82%	15%	11%	11,269,223	12,537,815	5.539	0.892	1.000
Skagway	747,741	671,033	52.70%	47.30%	-14%	-8%	1,358,595	1,254,749	6.469	1.042	1.143
Southeast Island	2,549,919	1,632,824	60.96%	39.04%	-16%	-9%	5,011,616	4,534,253	6.361	1.025	1.124
Southwest	4,919,667	3,758,921	56.69%	43.31%	-15%	-9%	8,514,514	7,778,290	8.054	1.298	1.423
St. Mary's	649,891	616,306	51.33%	48.67%	-6%	-3%	1,666,849	1,614,685	7.649	1.232	1.351
Tanana	637,915	923,540	40.85%	59.15%	-19%	-8%	1,350,931	1,244,102	8.484	1.364	1.496
Unalaska	2,052,786	1,331,089	60.66%	39.34%	7%	5%	3,293,769	3,442,400	7.047	1.135	1.245
Valdez	5,287,028	2,106,416	71.51%	28.49%	8%	6%	6,439,614	6,804,292	6.200	0.999	1.095
Wrangell	2,849,203	1,125,919	71.68%	28.32%	14%	10%	3,775,921	4,164,320	5.502	0.886	1.000
Yakutat	1,131,519	819,036	58.01%	41.99%	10%	6%	1,751,470	1,855,438	5.920	0.954	1.046
Yukon Flats	3,631,140	2,969,949	55.01%	44.99%	-23%	-13%	8,018,875	7,007,807	9.441	1.521	1.668
Yukon Koyukuk	4,739,539	3,986,450	54.32%	45.68%	-20%	-11%	9,845,205	8,788,317	8.502	1.370	1.502
Yupiit	2,739,526	2,621,026	51.11%	48.89%	-6%	-3%	5,345,064	5,168,880	8.313	1.339	1.469

Notes to Columns:

(1) and (2): from 1996 School District Financial Reports.

(5): from Table 2.1, *Alaska School Operating Cost Study*

(6): Because no district-level expenditure limits are imposed, the weighted impact is column (3) times column (5).

(7): Current Basic Need is determined by applying the existing size formula and ACDs to student counts in each district.

(8): Revised Basic Need is column (6) times column (7).

(9): Per student Basic Need is determined by dividing column (8) by the size-adjusted student count in each district.

As an example, 59% of Alaska Gateway's expenditures in FY96 were in the school-level category while 41% were in the district-level category (columns 3 and 4). The January 31 report showed that a *school-based* student count (as opposed to the existing *funding community-based* count) and the revised school size adjustment formula would reduce the district's adjusted student count (compared to the count obtained by applying the existing formula) by 16%. A 16% reduction applied to 59% of expenditures is equivalent to a 9% reduction of total expenditures (column 6). This 9% reduction applied to current Basic Need (column 7) gives a revised Basic Need level of $6.1 million, or $7,308 per adjusted student count (columns 8 and 9). This per-student Basic Need is 18% above the statewide average of $6,206 (column 10). Dividing the 1.178 Alaska Gateway multiplier by the Anchorage multiplier (.912) produces a District Cost Factor of 1.291, as shown in column 11.

District Cost Factors are intended to be applied as follows:

1. Apply the size adjustment formula (Table II) to each school to obtain size-adjusted student counts.
2. Sum the size-adjusted student counts within each district.
3. Multiply the district student counts by the appropriate District Cost Factor to obtain "size and location" adjusted student counts.
4. Multiply these adjusted student counts by the per-student value for Basic Need specified in statute to obtain total Basic Need for each district.

Conceptual Issues

The district-level ACDs shown in Table V are generally larger than District Cost Factors because ACDs apply only to district level costs (that is, district administration and nonpersonal services expenditures) but not to school level costs. Use of these ACDs would require separation of state aid into two components and would produce two different adjustments of student counts (ADM). DCFs produce a single adjusted student count and eliminate the requirement to separate state aid into two components. Conversion from district-level ACDs discussed in the supplement to DCFs clearly simplifies the adjustment process, and does so without changing computed levels of Basic Need.

Although the DCFs may be applied in the same manner as existing ACDs, they are fundamentally different in principle. ACDs is existing law are based only on unit price differences (e.g., the cost of fuel in dollars per gallon) while DCFs are much more comprehensive and reflect *per-student* differences in district operating costs.

The DCFs reflect not only relative prices of goods in districts, but also the number of students, dispersion of schools, costs of travel and other factors that affect district operating costs. Because the DCF reflects factors other than prices of goods, neighboring districts will not necessarily have similar DCFs. As described in the body of this report, existing ACDs appear to have undercompensated several rural districts for administrative and nonpersonal services costs.

Haines and Skagway can be used to illustrate the difference in concepts. The two school districts are close (geographically) and have roughly equivalent access via highway, air and water. They can be expected to have roughly equivalent prices and, therefore, similar ACDs. However, Skagway has fewer students over which to spread district operating costs. This means, for example, that if Skagway spends $200,000 annually on salaries for district administration while Haines spends $400,000, the per-student cost of administration in Skagway is roughly 1.7 times the per-student cost in Haines ($200,000/131 students = $1,530, which is 1.7 times $400,000/430 students = $930). When higher per-student administrative costs are combined with other district costs, the result is a higher DCF in Skagway than in Haines.

Another issue is that the computation of Basic Need under any proposed legislation may differ from the computation in the study. The study was strictly limited to the impacts of size and location on school operating costs. Any policy changes that affect the computation of Basic Need are beyond the scope of the study.

Because DCFs are influenced by the adjusted student counts in districts, policy changes may raise questions concerning the validity of DCFs presented in this summary. The DCFs are based on computations that did not anticipate changes in the computation of Basic Need. While it is certain that the DCFs would differ if recomputed with policy changes incorporated, it is not clear that the DCFs *should* be recomputed. We recommend a transition period to allow districts to adjust to revised funding levels. We also recommend recomputation of adjustment factors for district-level costs once funding stabilizes and improved data become available. We believe that DCFs based on current expenditure relationships are appropriate during a transition period.

Introduction to Study Methodology

Introduction

The *School Operating Cost Study* is the result of a professional services contract arising from Request for Proposals No. LBA972 by the Legislative Budget and Audit Committee. A number of parameters were specified in the contract that would guide the design, methodology and conduct of the study. The key provisions are listed here so readers can understand the specific nature of the task and the approach and methodology chosen by the study team.

The initial charge is stated in the purpose. "The study is to determine the differences in costs of school operation that arise from differences in school size (student population in a funding community) and geographic location, for the purpose of providing information necessary to make changes to the public school funding formula." In other words, the study will provide the means to restructure the existing funding mechanism but the actual formula restructuring is to be done by the legislature, not the consultants.

The central issues of the study are the impacts on school operating costs of school size and geographic location. Further, the study is confined to operational costs and is not a study of a number of other school costs – such as pupil transportation, special education and capital projects – that have special appropriations outside of the current public school funding formula for basic educational need.

The contract further states, "For the purposes of this study, the consultant may not consider the current administrative structure nor any of the current contractual arrangements held by a school district." This requirement means that recommended formula revisions must be broad enough to factor out the impacts of conscious choices made by individual districts that impact their own costs when compared to other districts.

The contract also requires that consideration be given to costs that are unique to large urban districts and small rural districts. This guideline recognizes that a single, simple formula may not be appropriate for all Alaska's school districts. The study design must respond to these unique differences.

The time frame for the study – from contract award November 15, 1997 to January 31, 1998, with a progress draft due January 15, 1998 – was another key factor in study design. To some extent the time frame dictated that most of the study would rely on existing data available from school districts, the Alaska Department of Education and other sources such as the Alaska Department of Labor.

Selection of Methodology

The study team recommended a major concept change at the beginning of the study. We recommended that the basic units of analysis be schools rather than existing funding communities. Schools are the basic and objective units of actual cost occurrence while funding communities were subjectively determined. Using funding communities to determine staffing requirements would negatively impact our ability to perform objective research.

The study team first assembled a team of four respected school operations experts. These experts represented both urban and rural viewpoints as well as a wide range of school expertise in business management, financial analysis, instruction, operations and administration. This group guided and advised the professional study team. Their first task was to determine levels of instructional staffing appropriate to all sizes of schools represented by Alaska's nearly 500 individual schools – regardless of existing levels of funding or geographic location. This model for instructional staffing became the basis for further research and analysis.

The study team amassed enormous databases on school operations. These data included instructional staffing for all schools, instructional salaries, instructional pay scales, district financial reports and statewide databases on non-school wages throughout Alaska. Other data including recent cost-of-living research was also collected.

The study team then developed the "statistical approach" that is the framework for presenting school cost analyses in this study. The statistical approach is new to school cost research and was designed to meet the terms of the contract and to overcome some difficulties with the current public school funding formula. It also allows for objective quantification of costs by school and by student as well as by district.

Problems inherent in the existing formula include:

- basing most of the area cost differential on the cost of operating residential households – not school districts;
- basing school (or rather, funding community) size factors only on professional opinion and not empirical evidence; and
- failing to consider factors other than commodity price differences that influence costs of operating schools.

The statistical approach has the advantage of establishing an empirical basis for the largest portion of school costs – instruction. Using various statistical techniques, staffing for all schools was segregated into groups and an efficiency curve was developed to determine typical staffing by school size, regardless of levels of funding by district. This was then correlated with the school size model developed by the school experts to produce an empirically based formula for instructional staffing that allows each school an appropriate level of instructional staffing regardless of location or district size.

Next, school operating costs in all districts were analyzed and grouped into three separate components – instruction, nonpersonnal services and administration. Statewide, these expenditures are, respectively, 79%, 16% and 5% of school operating costs. Analysis of these components showed that expenditures per student varied greatly among districts, even among districts of similar size and location. Because of these wide variations, non-personnel and administrative costs were forced into a narrower range than occurs in the raw data. The study team computed multipliers based on relationships of these adjusted expenditures. Three different analyses of non-personnel data were conducted. These involved all non-personnel costs, a selected market basket of non-personnel costs and operations and maintenance costs.

The statistical approach addresses per-student cost levels for both nonpersonal services and administrative costs in a way that combines the effects of both geographic location and school size. The study results provide detail for assigning separate cost factors for non-personnel and administration costs, as well as for instructional staffing levels.

Finally, substantial research effort was also given to the important issue of instructional compensation levels and the underlying personnel area cost differential that plays a large role in the existing funding formula. A number of methods were employed to address this issue.

The use of the statistical approach results in several improvements in the measurement and expression of school operating costs. These improvements are discussed in the Executive Summary.

Study Organization

Preceding is a brief discussion entitled *Introduction to Study Methodology*. This section describes the purpose and organization of the study and defines the requirements that determined study methodology. Study methodology is briefly discussed.

An *Introduction to Study Issues* defines the critical range of issues that must be addressed when considering revisions to the public school funding formula. Awareness of these issues sets the context for understanding study results.

A brief *Study Team* section identifies the members of the school expert panel so important to the study effort. To them we give special thanks for their expertise, judgment and willingness to be part of a new approach to school funding.

An *Executive Summary* puts forth the six major findings and recommendations resulting from the statistical approach to public school operating cost funding allocation.

The *Summary of Results* presents quantitative impacts on each district of the recommended statistical approach.

Chapter I, *Basic Approach,* presents a summary discussion of the results and methodology of the method chosen for the study. The methodology described in this chapter is the heart of study effort. Included are the multipliers for each district for each of the three components of the funding formula. The following three chapters include detailed results of the three major school operating cost categories.

Chapter II, *Instructional Allocations,* addresses the size factor analysis in detail and is the basis for the size multipliers so critical to equitable funding allocation.

Chapter II, *Nonpersonal Services Allocations* describes the three special analyses performed to arrive at district-level multipliers for the nonpersonal services component of the funding formula.

Chapter IV, *Administrative Allocations,* discusses the method and findings of providing administrative adjustment factors for all districts.

Chapter V, *Additional Considerations,* describes alternate methods of altering allocation results. The study does not quantify these alternative methods. However, Chapter V provides a discussion of the personnel area cost issue and the cost-of-living issue that historically supported a personnel compensation differential. The discussion in this chapter indicates the likely results of one scenario based on a personnel area cost differential and of altering the relative shares of total funding allocated to each of the three components of the funding formula.

A *Statistical Appendix* is provided under separate cover. Its contents will be detailed tables and graphs supporting the many forms of analysis employed during the study period.

Statement of the Situation

Traditionally, Alaskans have been supportive of education and willing to pay for it. The State of Alaska's single greatest investment is the nearly $700 million it allocates annually to its 53 school districts for public education. Alaska, as a state with a relatively young population, continues to support education when the political trends elsewhere have been to reduce spending on education. In states with relatively older populations where fewer households have school age children, public education is of lower priority and has been cut substantially. For example, Arizona, an otherwise fairly well-to-do state, ranks near the bottom in their investment in public education. Even today, in the face of declining revenue, Alaska ranks near the top in terms of state dollars per student, exceeded only by those states with exceptional economic ability.

Yet in recent years, even Alaska has had to face the prospect of declining real resources devoted to education. Districts have had to reduce staffing, re-negotiate contracts and cut costs of all kinds while municipalities, students and parents try to compensate by raising their own money for everything from school supplies to travel, computers and building maintenance. While school enrollment has increased, the real value of appropriations to pay for it has not kept pace as Alaska's primary source of revenue – oil – continues a long-range production decline.

In this environment, the method to allocate funding among schools and districts is under intense scrutiny, and a variety of proposals aimed at revising the method of allocation are before the legislature.

The Need for Equity

As public resources decline, fairness and equity in the allocation of these much needed funds become increasingly important. As always, Alaska differs from other states when it comes to allocation of public resources. The extent of geographic dispersion (more than 120,000 students spread over 586,000 square miles) and dramatic differences in community sizes (and the resulting differences in scale and efficiency of school operations) create immense differences in school operating costs.

No simple formula can ensure equity for Anchorage, with nearly 47,000 students, Pelican with 31 students and 51 other districts at all points in between. No research study can measure the full effects of multiple influences – such as climate, building quality, transportation costs, local economic conditions, labor supply, isolation, local school board policies, collective bargaining, and community demands – on the cost of education. Further, no politician, school expert, researcher or consultant is going to tell 53 districts and 484 schools how to run their business while local control remains an underlying principle of Alaska's public school system.

Nevertheless, there are good reasons for scrutiny of the method to allocate school aid and the current call for improvements in equity. The current method of allocating education aid results in a range of $3,400 to $21,000 per student. Although absolute equity may be impossible to achieve, significant improvements appear possible. This study makes major advances in the objective measurement of school costs and offers solutions that result in progress toward equity.

Historically, Alaska distributes public school funding using two means of compensating for differences in school operating costs. These criteria for compensation are *size* – adjusted for by an instructional unit computation that compensates for small school size – and *location* – adjusted for by the Area Cost Differential (ACD). The means of calculating these compensation measures have always been subject to debate and have been changed on a number of occasions since statehood for both empirical and political reasons.

Compensation for Size

Most observers would agree that the per student cost of providing basic education services to 30 students in a remote community is greater than in an urban community with 1,500 students under one roof. Although the *principle* of size compensation has been widely accepted in Alaska, the *means* of calculating the size factors has been under scrutiny since the origin of the Alaska Foundation Formula.

This weakness in the existing size adjustments is the first major issue addressed by the Request for Proposals that formed the conceptual basis for this study. In essence, the RFP requested an objective, quantifiable and defensible basis for school size adjustment. The McDowell Group study design accomplishes this. For the first time, size factors have an empirical, statistically defensible basis.

Compensation for Location

Size compensation is only part of the equity picture. The second factor is the Area Cost Differential, or ACD. The ACD compensates for cost differences due to geographic location. Compensation for these inherent geographic cost differences is also a widely accepted principle. However, as with the size adjustment, the *principle* of the adjustments for location is widely accepted but the *means* of calculating ACDs has been subject to continued revision and reexamination.

Currently, the location differential for each district is a single number based on price differences among locations. Prices of household market basket items (food, housing, transportation, etc.) were a proxy for school personnel costs, and prices of a non-personnel school market basket (insurance, books, fuel, etc.) represented all non-personnel costs.

There are three major weaknesses of the current ACD.

- First, all district aid is subject to a single ACD. Personnel and nonpersonal services should not rely on the same differential.
- Second, ACDs are based on the household cost of living, not the actual cost of staffing a school with instructional, administrative and operations and maintenance personnel. The RFP requested alternatives to this method of allocation, moving away from what may or not be a relevant proxy for personnel costs.
- Third, the current ACD does not incorporate adjustments for the complex range of factors that affect non-personnel school costs – such as building quality and efficiency, climate, community use and local availability of goods and services.

A Solution to Instructional Staffing Needs

The McDowell Group study team – consisting of economists, business analysts, public policy analysts, wage and salary analysts, school management experts and school business experts – developed an objective statistical approach for providing equal basic instructional staffing to schools of all sizes.

Noninstructional Costs

Current ACDs apply to nonpersonal services costs as well as to salaries. The methodology used for the existing ACD was to price a fixed market basket of thirty-four school cost items – such as insurance, books and travel – in each of the districts and calculate a simple differential. Non-personnel costs account for about 10% to 40% of a district's total costs, depending on the district. Price differences for the full market basket varied from 1.00 in major urban areas to as high at 1.46 in the most remote regions.

The primary weakness of the existing approach is its failure to consider the many factors – other than shelf price – that affect non-personnel costs. The method developed by the study team places the true cost differential of smaller, remote districts where it belongs – in the nonpersonal services and administrative components of the education funding formula.

Summary

"Basic Educational Need" can be defined as an amount of money required to fund the operating costs of a school district. Adjustment for school district size and location are two of the three elements that determine "basic need" in Alaska's current formula for allocating education aid (AS 14.17.021(c)). The third factor is "unit value," which reflects total funding level and is not addressed in this study.

The objective of the research described in this study is to make the foundation formula more equitable by determining adjustment factors that compensate for differences in school – and school district – operating costs that arise from the number of students served and from geographic location.[3] This study is not intended to be a comprehensive review of all the philosophical and equity issues the legislature might address in considering revisions to the foundation formula.

In short, the purpose of this study was to develop new adjustment factors for size and location, not to develop a model to allocate education aid to school districts. Although this study develops allocation amounts and compares them to current law, the allocations described in this study do not consider all aspects of education funding. Comparisons with actual allocations should, therefore, be avoided until more comprehensive calculations are performed by, or in cooperation with, the Department of Education.

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[3] "Foundation formula" is the common name for the formula that allocates state operating aid to the 53 school districts that provide primary and secondary education to Alaskans. Although the formula provides funds for educational services for special needs of children younger than school age, the focus of the formula is on education from kindergarten through 12th grade, commonly referred to as K-12.

Study Team

The McDowell Group study team includes a panel of Alaska education experts with a mix of urban and rural school district operations experience. These experts were a critical part of the study team and took an active role in developing the approach as well as reviewing the research and analysis. The panel includes the following individuals:

> **Tom Freeman** has nearly 30 years of financial management experience in Alaska, Washington and Oregon schools, including 18 years with the Anchorage School District. He was Assistant Superintendent of Business Management for the Anchorage School District until 1988 and remains involved in school and community activities.
>
> **Jim Paul** served 12 years as Superintendent of what is now the Denali Borough School District. He is also a former teacher, principal and superintendent of the Craig School District and participated in three prior efforts to revise the foundation funding formula.
>
> **Andy Warwick** served four years in the Alaska State Legislature (1971-1974), all four years as a member of the House Finance Committee. He served two years as Commissioner of the Department of Administration (1975-1976). Mr. Warwick was elected to three terms on the Fairbanks School Board (1988-1996) serving as President of that body and as its Finance Chair. He was appointed to the Alaska State Board of Education in 1991, serving as Vice Chair until 1992. Mr. Warwick has been in private practice in Fairbanks as a Certified Public Accountant since 1978.
>
> **Bob Weinstein** spent 20 years as a teacher and administrator with the Southeast Island School District, retiring as superintendent in 1994. He has considerable experience with small school operations. He is also very familiar with the existing foundation program and served as a member of the Foundation Formula Task Force in 1995.

Executive Summary

The basic question addressed in this report is "Do current adjustment factors provide accurate compensation for differences in school – and school district – operating costs that are due to size and location?" The short answer is that statistical analysis indicates current size and location adjustments relatively undercompensate some districts for differences in school operating costs.

The following executive summary introduces the six major findings and recommendations of this study. Results of the analysis are provided in the *Summary of Results* located prior to Chapter I in this study.

1. Definition of Recommended Funding Formula

The study team recommends that the education funding formula be divided into three components – instruction, nonpersonal services and administration. One component, instruction, is specifically related to schools. The other two components are district-level allocations. The components are separated because each has unique adjustment factors for size and location. The separation of components applies only to the *allocation of aid* and is not intended to imply *expenditure limits* in any component.

- **Instructional Allocations.** The instructional component includes all school-specific personnel required to operate schools, including teachers, building administrators, aides and administrative and building support staff.
- **Nonpersonal Services Allocations.** This component includes all non-personnel costs in school districts, including non-personnel costs associated with instruction and district administration.
- **Administration Allocations.** This component includes the personnel costs of certificated and classified administrative personnel engaged in district-wide functions that are not specifically related to educational services delivered in schools.

2. Definition of Funding Units

The study team recommends that schools, rather than funding communities, be the basic unit for education funding. The school is the fundamental cost center for delivering instructional services. The basic units of funding under current law are "funding communities" – which are defined inconsistently and which would not provide equitable treatment for all schools even if they were defined consistently. Adopting schools as the basis for funding would result in more equitable allocation of instructional resources by providing comparable levels of instructional staffing in all schools regardless of district size and location.

3. Adjustments for School Size

The study team recommends that statistically derived adjustment factors be used to compensate for the higher per-student cost of operating smaller schools. This study provides an objective, defensible and empirical basis for instructional staffing in all sizes of schools. The recommended size factors were developed by a study team of school management and business experts, blended with analysis of the instructional staffing patterns of Alaska's schools.

Study results indicate that school size has enormous influence on operating cost per student, with the efficiency curve rising rapidly from the smallest schools to a school size of 500 to 600 students. Beyond that, size instructional efficiencies increased slowly, with less perceptible gains beyond 1,500 students.

4. Adjustments for Location

A. Instructional Component

The study team recommends that area cost differentials (ACDs) in the instructional component of the formula be eliminated, allowing market forces and individual district needs and choices to determine compensation levels. ACDs based on average instructional salaries would result in several rural districts (with high current ACDs) having *lower* ACDs than Anchorage.[4] This means that adoption of area cost differentials (based on average teacher salaries) for the instructional component would reduce aid to several rural school districts, a result counter to the equity criteria required for this study.

Analysis of instructional salaries shows little relationship between current ACDs and actual salaries paid. Categorizing districts by size, location and accessibility showed that the average instructional salary in Anchorage is only one percent lower than the average in the other 52 districts. Most districts (35 of 53), including many with significant ACDs, paid within five percent of the statewide instructional salary average, with several rural districts having salary schedules – and average salaries – lower than in Anchorage.[5]

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[4] Other states that have area cost differentials typically use them to compensate for higher costs in urban schools.

[5] The analysis of average salaries includes housing allowances as indicated in district financial reports. The analysis of salary schedules excludes housing allowances because we have insufficient information to allow us to allocate the allowance to individuals.

Reasons for this salary uniformity are many, but analysis shows that teacher longevity is the primary reason. Salary schedules in rural districts are somewhat higher than in Anchorage on average (although several districts with high ACDs have lower salary schedules than Anchorage). Even in those districts with higher salary schedules than Anchorage, few have teachers with average years of experience near the average for Anchorage. The result is that costs associated with higher salary schedules in rural areas are offset by costs associated with greater longevity in urban districts. Average salaries in all districts fall in a surprisingly narrow range.

Research on private sector salary practices confirms that salaries tend to be higher in Anchorage than in districts with high ACDs. Location differentials are rarely paid by private industry, and are nominal if paid. Among private and public sector policies researched for this study, the sole exception is the State of Alaska, which pays a location differential based on the estimated cost of a "market basket" intended to reflect household spending.

B. Nonpersonal Services and Administrative Components

The study team recommends that area cost differential "multipliers" be used to adjust for higher noninstructional costs due to district size and location. The key technical emphasis of the recommended separation of the formula into three components is that size and location have different impacts on each component. This has many implications, but the most important is that the cumulative effects of all factors affecting noninstructional costs – geography, climate, local economic conditions, cultural needs, design and condition of buildings, proximity of schools and similar factors, as well as the number of students and prices of goods and services purchased by districts – are incorporated in the noninstructional multipliers.

One critical finding of this study is that differences in per-student noninstructional costs far exceed differences in existing ACDs. While the current ACDs may over-compensate some districts for personnel costs, they under-compensate some districts for dramatically higher per-student noninstructional costs.

Of the three components of the funding formula, administrative costs have the widest variability from district to district. Though extremely wide variations of administrative cost per student can be demonstrated, statistical analysis cannot identify the reasons for the variance. What is known is that administrative cost efficiency improves rapidly as district size increases, but the largest districts are not necessarily the most cost efficient. It is clear that no uniform administrative staffing standards exist from district to district, even among districts of similar size.

5. Data Requirements

The study team recommends that existing reporting systems be strengthened and that databases to support school cost analyses be further developed. Databases needing attention include those containing instructional salary and staff records, district financial reports and records of student attendance and participation in special programs. The quality of the databases must be improved in order to allow continued progress toward equitable allocation of education funds.

Data improvements could come through management audits. The purposes of these management audits would be:

- To generate better information for future computation of multipliers for the nonpersonal services and administrative components of the funding formula.
- To explore options for reducing costs through cooperation, consolidation, centralized business functions and other management methods.

Once database improvements are made, statistical analysis similar to that which produced clear results for the instructional component could produce improved results for the two noninstructional components of education funding.

6. Transitional Implementation

The study team recommends that negative impacts of the revised size and location adjustments be mitigated. The proposed adjustment factors narrow the range of per-student education aid among districts. Nevertheless, any reallocation of a fixed amount of funds that produces "gainers" also produces "losers." A provision to prevent any district from receiving less than its current level of aid as a result of revised adjustment factors would allow "gainers" to benefit without the gains coming at the expense of other districts.

The recommended revisions to the funding formula generate a relatively small reallocation of funds (about 2.7 percent of the current level of Basic Need). While a transitional provision would provide less equity than full implementation of the recommended adjustment factors, it would offer improvement over the disparity in funding that now exists. This option would, of course, require appropriation of additional funds. The first-year cost of transitional implementation is estimated to be between $16 million and $20 million.

Approach

The study team used statistical analysis to determine adjustment factors for differences in student population and location. **We divided the education formula in three components – instruction, nonpersonal services and district administration – when it became apparent that each component required different adjustments for size and location.**

The basic research methodology – referred to as "the statistical approach" in this study – is described in Chapter I. Each of the components is further described in a separate chapter. Alternate allocation issues are discussed in Chapter V. An overview of the results of the statistical approach is presented below.

The statistical approach uses data on staffing levels in schools, audited expenditure reports and student enrollment figures to determine size and location adjustment factors. The statistical approach is based on three premises. The premises and brief discussions of their impact follow:

Premise 1

Schools of similar size should have similar staffing levels for regular K-12 programs regardless of location of schools or size of district in which the schools are located.

The statistical approach separates school instructional costs from district administrative costs and from utilities, travel and other non-personnel costs, then uses existing instructional staffing patterns to derive factors to compensate for higher per-student instructional costs in smaller schools. In general, compensation factors for small schools under the statistical approach are similar to those under current law, but bringing "staff equity" at the school level results in significant adjustment of aid to schools that are not currently compensated for small size because they are part of a larger community or district.

Premise 2

School staffing levels should be determined independently of instructional costs; adjustments for differences in average instructional salaries should be made after school staffing levels are determined, and any adjustments should be based on statistical information showing clear differences in personnel costs.

Adjustments for personnel costs under the statistical approach are not based on differences in household cost-of-living in various areas, but on research covering a broad range of salaries that more directly relate to the cost of operating schools. Research on salaries outside the educational system found no statistical justification for higher salaries in rural areas. In fact, the data indicate compensation is generally higher in Anchorage than in rural areas, although teacher salary data showed a slight trend in the opposite direction. Based on this conflicting information, the statistical approach applies no area cost differential to instructional costs.

Premise 3

School district expenditures for nonpersonal services and administrative purposes are generally no higher than necessary (given current district structure); existing variation in per-student expenditures reflects differences in costs that are attributable to size and location.

Statistical analysis identified large variations in noninstructional expenditures per student. The range of differences caused the study team to question the premise and to limit per-student expenditures (for purposes of calculating multipliers) rather than develop multipliers that reflect current spending. The statistical approach compensates for differences in noninstructional costs by producing multipliers that are substantially higher than those in current law. However, the multipliers apply only to noninstructional expenditures, which average 20 percent (and range from 14 percent to 60 percent) of total district expenditures.

Interpreting Study Results

Several concepts are critical to interpreting the results of the study.

1. Before reviewing results of the analysis, it is important for readers to understand that the analysis addresses only the relative allocation of school operating aid; it does not address the following issues:
    - capital requirements of schools
    - school debt reimbursement
    - pupil transportation costs
    - special appropriations to school districts
    - the total amount of aid allocated by the formula
    - sources of funds, including local contributions and federal impact aid
    - district or school consolidation issues
    - vocational education, bilingual and other funding that is not classified as "regular education"
    - labor issues, organization of local government or other issues that are related to school funding but that are not directly accounted for by the size and location factors of the foundation formula.

2. Because the study addresses *allocation* of aid rather than the amount of aid to be allocated, it may appear that the statistical approach concludes that some districts are currently receiving too much education aid. **Readers should understand that the results do not imply that a particular school district is over-funded (or under-funded) in and of itself, but rather that a district may be relatively over- (or under-) funded when compared to other districts.** All comparisons in this study are based on relative adjustments; i.e., they are simply shares of an amount of aid that is determined by political forces.

3. **Readers should also understand that dollar values in the tables and charts cannot be compared with actual aid received by districts because the total amount allocated in the tables ($800 million) is an arbitrary amount that is not equal to the actual amount of state aid allocated in any year.**[6] While additional calculations would be required to determine actual changes to aid received by each district under the revised adjustment factors, it should be noted that proportions of Basic Need allocated to each district would not be affected by the total amount of money available. In addition,

    - State education aid is reduced by local tax contributions and by a portion of federal impact aid, and increased by special appropriations to Regional Education Attendance Areas (REAAs) and to "single site" districts. These reductions and increases are not reflected in the analysis of aid under current law or under the statistical approach because the focus of this analysis is on developing adjustment factors for size and location.

    - The statistical approach does not specifically address funding for vocational education, bilingual and other special programs that are addressed by the current formula. This treatment is not a recommendation to eliminate funding for these special programs; it simply reflects a lack of detailed data required to include special programs in our analysis.[7] In order to make meaningful comparisons between allocations under current law and the statistical approach, special program funding must be treated the same under both approaches. In this analysis, that means excluding them from both allocation systems.

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[6] The $800 million figure is approximately equal to the FY99 budget for Basic Need. Basic Need is reduced by required local contributions and by a portion of federal impact aid. These reduce state aid to about $635 million.

[7] The statistical approach bases allocation of aid directly on student population in each school rather than on "instructional units" within each "funding community". (Both these terms are discussed later in this report.) Implementing this direct approach would require redetermination of funding policy for special programs. That policy decision can be made only by the legislature. Faced with a choice between analysis which 1) explores a more direct link between students in each school and funding levels or 2) retains the existing funding system for special programs, the Legislative Budget and Audit Committee chose to explore the more direct funding link (December 3, 1997 Progress Report). That decision was based on a desire to simplify the formula and does not indicate a decision to change the funding approach for special programs. Although conversion of the direct student count to the instructional unit approach is a simple mathematical exercise, special program funding could not be included in the statistical approach because school level information on special program participation is not available. Several states have developed cost multipliers for special program participants. These factors could be adapted to Alaska at the school level if the legislature chooses to replace the instructional unit concept with a direct count of students.

- The information in the student-school database does not sum to district totals reported by the Department of Education.[8] Although this has a negligible effect on comparisons of current law and the statistical approach – because allocations under both systems are determined from the same data – it does mean that comparisons with actual aid are not valid.

4. For comparative purposes, the study team applied the current formula to the same student database used to determine funding levels under the statistical approach. Although this methodology means that data in the charts and tables is not comparable to aid currently received by districts, it isolates the effect of changes to the size and location adjustment factors. **Assuming no changes are made to parts of the funding system other than the size and location adjustments, comparisons of information labeled "current law" and "statistical approach" are reasonably accurate indications of what would happen under a revised formula,** since local contribution requirements and special funding would affect both allocation formulas in a similar manner.[9]

In short, the purpose of this study was to develop new adjustment factors for size and location, not to develop a model to allocate education aid to school districts. Although this study develops allocation amounts and compares them to current law, **the allocations described in this study do not consider all aspects of education funding. Comparisons with actual allocations should, therefore, be avoided until more comprehensive calculations are performed by, or in cooperation with, the Department of Education.**

Further, results obtained by applying the statistical approach and current adjustment factors to a database are approximations of allocations. **When comparing the proposed formula with current law, the reader should focus on relative changes shown in the tables rather than on dollar comparisons with actual aid allocations.** The actual amount of aid allocated to each district will change as both the number of students and the total amount of aid allocated change, and as special program funding, local contributions and other aspects of the full funding formula are considered.

Summary of Results

Figure 1 shows that implementing the adjustment factors generated by the statistical approach would allocate additional aid to more than 20 school districts. **The implication of this result is that, relative to other districts, some districts appear to be underfunded under current law.** Table 1 shows that the level of underfunding in all districts is about 2.7 percent of the amount of funding allocated ($21 million of $800 million allocated).

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[8] The student-school database is a blend of files obtained from the Department of Education (DOE). DOE provided files on student counts and number of staff in each school, which we combined. The actual student count and the database count differ by about 40 students statewide.

[9] Gains or losses shown in the tables will not result in equivalent changes in the amount of funding that is actually received by some districts. For example, three districts are affected by a "35 percent of basic need" alternative minimum required local contribution. Gains (or losses) by these districts would be reduced by 35 percent, resulting in a small redistribution of aid. Districts that are affected by the 23 percent restriction on "excess local contributions" would be able to contribute an additional 23 percent of additional aid received. Similarly, their local contributions would be further restricted if the amount of state aid were reduced.

Figure 1--Percentage Increase in Funding for Education (Relative to Current Adjustment Factors) Under a Transitional Scenario

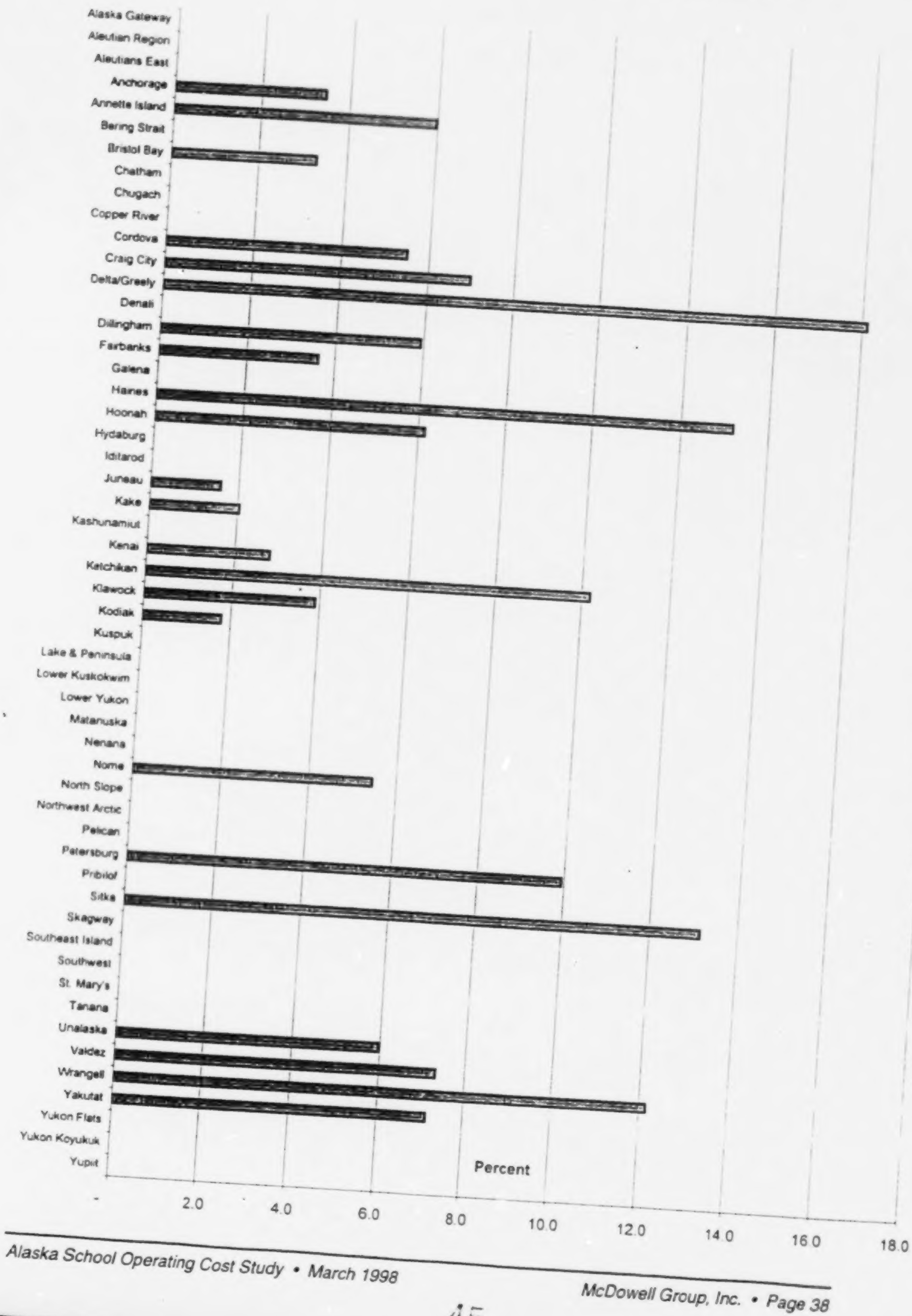

Table 1
Summary of Allocations of Aid for Education
Under a Transitional Scenario
(Estimates based on allocation of $800 million in Basic Need)

	Gain	
School District	**Dollars**	**Percent**
Total	**21,388,254**	**2.7%**
Alaska Gateway	-	-
Aleutian Region	-	-
Aleutians East	-	-
Anchorage	8,373,504	3.5
Annette Island	171,178	6.0
Bering Strait	-	-
Bristol Bay	92,769	3.3
Chatham	-	-
Chugach	-	-
Copper River	-	-
Cordova	193,273	5.5
Craig City	192,419	7.0
Delta/Greely	1,001,155	16.1
Denali	-	-
Dillingham	240,922	5.9
Fairbanks	3,194,584	3.6
Galena	-	-
Haines	391,195	13.2
Hoonah	125,597	6.1
Hydaburg	-	-
Iditarod	-	-
Juneau	466,999	1.6
Kake	30,731	2.0
Kashunamiut	-	-
Kenai	1,750,238	2.8
Ketchikan	1,563,014	10.2
Klawock	64,824	3.9
Kodiak	348,631	1.8
Kuspuk	-	-
Lake & Peninsula	-	-
Lower Kuskokwim	-	-
Lower Yukon	-	-
Matanuska	-	-
Nenana	-	-
Nome	315,423	5.5
North Slope	-	-
Northwest Arctic	-	-
Pelican	-	-
Petersburg	439,581	9.9
Pribilof	-	-
Sitka	1,318,960	13.1
Skagway	-	-
Southeast Island	-	-
Southwest	-	-
St. Mary's	-	-
Tanana	-	-
Unalaska	175,129	6.0
Valdez	418,945	7.3
Wrangell	408,033	12.1
Yakutat	111,154	7.1
Yukon Flats	-	-
Yukon Koyukuk	-	-
Yupiit	-	-

A practical interpretation of this result is that the addition of about 2.7 percent to the total amount allocated by the foundation formula could allow relatively underfunded districts to be funded at a more equitable level while no district would lose funding.[10] Figures 1 and 2 show two of many possible scenarios. The first – referred to as the "transitional" scenario – shows the impact on school districts if educational aid were increased to allow relatively underfunded districts to receive their full adjusted allocations while no district receives less than its current allocation. Note that if the total funding level were simply increased by 2.7 percent, all districts would share the additional funding, thus preventing districts that receive reduced aid under the statistical approach from being "held harmless."

The second scenario – referred to as the "no additional funding" scenario in Table 2 and Figure 2 – assumes that no additional educational aid is appropriated. In this scenario, the adjustment factors under the statistical approach would reallocate available funds. By its nature, reallocation of a fixed amount means that aid gained by some districts must be offset by losses in other districts.

Figure 2 and Table 2 show the results of applying the statistical approach in a "no additional funding" scenario. As noted in the preceding text, the reader should focus on the direction of change rather than the precise amount of change. The figures in the table are approximations only and should not be compared to current aid allocations.

The statistical approach indicates that districts with many schools in few funding communities tend to be relatively underfunded by the present allocation system.[11] Districts in which each school is considered a funding community tend to receive relatively less aid under the statistical approach.

Table 3 shows that the total adjusted student count under the current law (133,673, in column 4) is less than the total adjusted student count under the statistical approach (148,561, in column 9).[12] Under the "no additional funding" scenario, higher adjusted student counts have the same effect as slicing a pie into more pieces in order to serve more people. When the adjusted student count increases (due to size and location multipliers) the per-student allocation declines (each piece of the pie is smaller). If existing educational aid is simply reallocated, districts with less-than-average gains in student count would receive less money than under the existing system. As noted earlier, only adding money (making the pie bigger) will prevent some districts from getting less than they receive under current law. This fact applies to every reallocation mechanism in which some participants gain and the total amount allocated is unchanged.

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[10] A more precise estimate of this amount would require consideration of local contributions, federal impact aid and special funding. After adjusting for the effects of local contributions and federal impact aid, the first-year cost of transitional implementation is estimated to be between $16 million and $20 million.

[11] The "funding community" concept is addressed in Chapter II of this study.

[12] "Adjusted Student Count" is a term that describes actual student counts after applying adjustment factors.

Figure 2 -- Percentage Change in Funding for Education (Relative to Current Adjustment Factors) Under a "No Additional Funding" Scenario

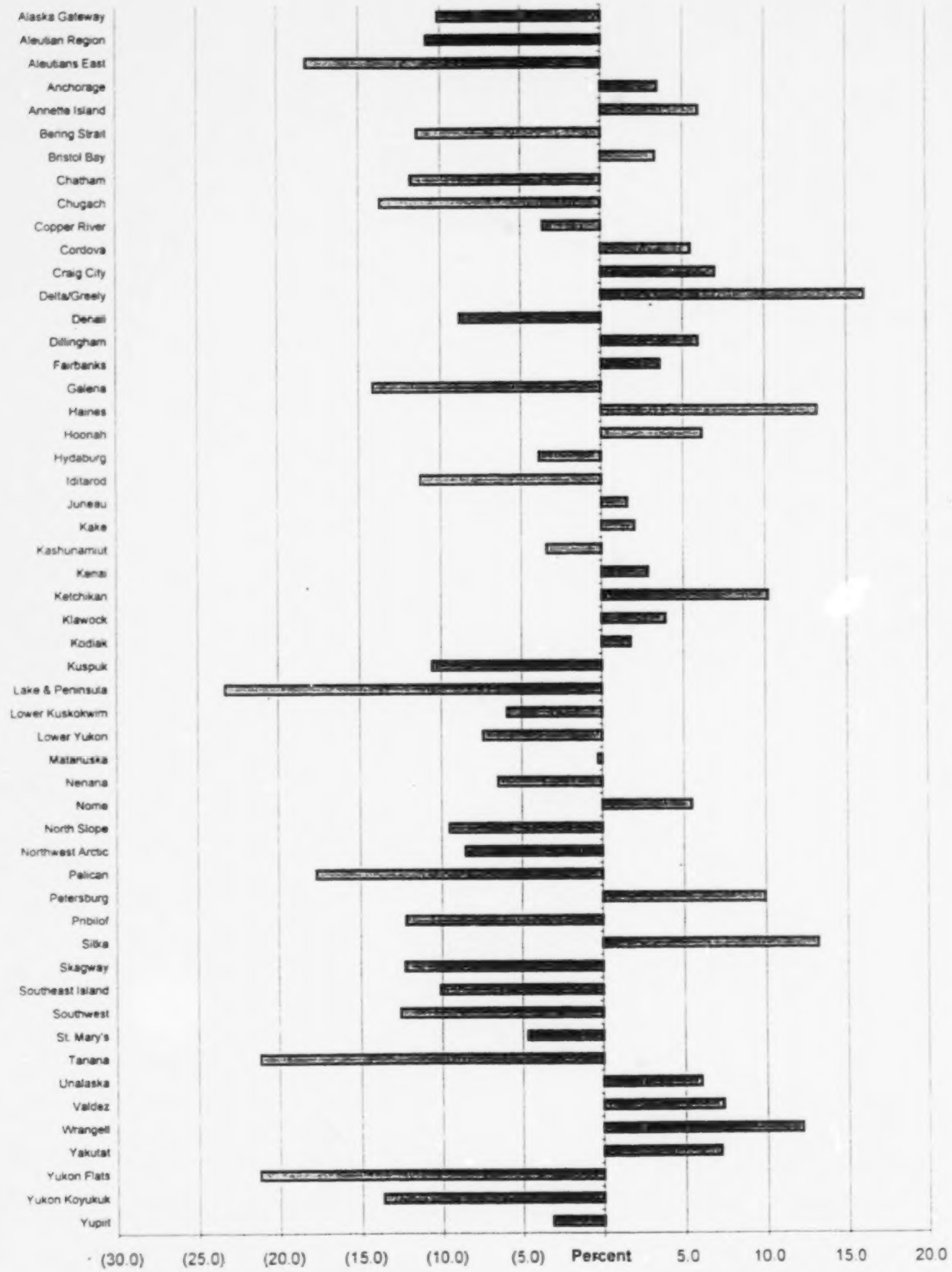

Table 2

Summary of Allocations of Aid for Education

Under a "No Additional Funding" Scenario

(Estimates based on allocation of $800 million in Basic Need)

	Change from Current Adjustment Factors		
School District	**Gain**	**Loss**	**Percent**
Total	**$21,388,254**	**($21,388,254)**	**2.7%**
Alaska Gateway	-	(608,589)	(10.2)
Aleutian Region	-	(45,821)	(10.8)
Aleutians East	-	(828,211)	(18.2)
Anchorage	8,373,504	-	3.5
Annette Island	171,178	-	6.0
Bering Strait	-	(2,422,787)	(11.5)
Bristol Bay	92,769	-	3.3
Chatham	-	(437,346)	(11.8)
Chugach	-	(253,524)	(13.7)
Copper River	-	(220,282)	(3.6)
Cordova	193,273	-	5.5
Craig City	192,419	-	7.0
Delta/Greely	1,001,155	-	16.1
Denali	-	(340,275)	(8.8)
Dillingham	240,922	-	5.9
Fairbanks	3,194,584	-	3.6
Galena	-	(230,192)	(14.2)
Haines	391,195	-	13.2
Hoonah	125,597	-	6.1
Hydaburg	-	(41,745)	(3.8)
Iditarod	-	(722,813)	(11.2)
Juneau	466,999	-	1.6
Kake	30,731	-	2.0
Kashunamiut	-	(79,059)	(3.4)
Kenai	1,750,238	-	2.8
Ketchikan	1,563,014	-	10.2
Klawock	64,824	-	3.9
Kodiak	348,631	-	1.8
Kuspuk	-	(685,582)	(10.6)
Lake & Peninsula	-	(1,956,337)	(23.3)
Lower Kuskokwim	-	(2,169,129)	(5.9)
Lower Yukon	-	(1,358,534)	(7.4)
Matanuska	-	(173,963)	(0.3)
Nenana	-	(101,765)	(6.5)
Nome	315,423	-	5.5
North Slope	-	(1,772,361)	(9.5)
Northwest Arctic	-	(1,797,799)	(8.5)
Pelican	-	(93,278)	(17.7)
Petersburg	439,581	-	9.9
Pribilof	-	(309,721)	(12.2)
Sitka	1,318,960	-	13.1
Skagway	-	(148,332)	(12.3)
Southeast Island	-	(451,470)	(10.1)
Southwest	-	(951,945)	(12.6)
St. Mary's	-	(69,073)	(4.7)
Tanana	-	(254,505)	(21.2)
Unalaska	175,129	-	6.0
Valdez	418,945	-	7.3
Wrangell	408,033	-	12.1
Yakutat	111,154	-	7.1
Yukon Flats	-	(1,515,544)	(21.2)
Yukon Koyukuk	-	(1,198,969)	(13.7)
Yupiit	-	(149,307)	(3.1)

Table 3
Adjusted Student Counts and Allocation of Aid for Education
Under a "No Additional Funding" Scenario
(Estimates based on allocation of $800 million in Basic Need)

		Max	20,112
		Min	5,242
	Adjusted Aid	Avg.	6,512
Current Law	per Student	StdDev	3,448
	$ 5,985	Spread	3.84

School District	Students	Students Adjusted for Size	Area Cost Differential	Students Adjusted for Size and ACD	Basic Aid	Basic Aid per Student
	1	2	3	4	5	6
Total	**122,857**	**122,926**		**133,673**	**800,000,000**	**6,512**
Alaska Gateway	552	841	1.19	1,001	5,991,700	10,855
Aleutian Region	21	54	1.31	71	422,362	20,112
Aleutians East	355	598	1.27	760	4,547,436	12,810
Anchorage	46,175	40,447	1.00	40,447	242,063,295	5,242
Annette Island	444	465	1.03	479	2,866,126	6,455
Bering Strait	1,679	2,539	1.39	3,529	21,118,880	12,576
Bristol Bay	301	368	1.27	468	2,799,405	9,300
Chatham	337	600	1.03	618	3,700,026	10,970
Chugach	131	271	1.14	309	1,851,191	14,131
Copper River	639	898	1.14	1,023	6,124,714	9,589
Cordova	519	530	1.11	589	3,522,531	6,787
Craig City	424	448	1.03	461	2,758,785	6,507
Delta/Greely	910	895	1.16	1,038	6,213,383	6,831
Denali	378	524	1.23	644	3,855,349	10,199
Dillingham	524	535	1.27	679	4,063,371	7,755
Fairbanks	15,816	14,167	1.04	14,734	88,179,979	5,576
Galena	150	209	1.30	272	1,625,902	10,839
Haines	430	472	1.05	496	2,965,549	6,897
Hoonah	273	316	1.08	341	2,042,942	7,483
Hydaburg	114	176	1.03	182	1,086,889	9,534
Iditarod	422	808	1.33	1,074	6,429,524	15,247
Juneau	5,525	4,893	1.00	4,893	29,284,273	5,300
Kake	190	244	1.03	251	1,502,896	7,910
Kashunamiut	244	291	1.33	387	2,314,867	9,487
Kenai	10,282	10,398	1.00	10,398	62,227,242	6,052
Ketchikan	2,850	2,564	1.00	2,564	15,347,669	5,384
Klawock	220	270	1.03	278	1,663,908	7,563
Kodiak	2,872	2,984	1.09	3,252	19,464,144	6,778
Kuspuk	468	815	1.33	1,084	6,488,005	13,874
Lake & Peninsula	498	1,071	1.31	1,403	8,398,288	16,859
Lower Kuskokwim	3,275	4,349	1.42	6,175	36,956,842	11,284
Lower Yukon	1,695	2,275	1.35	3,072	18,383,880	10,845
Matanuska	12,024	11,530	1.00	11,530	69,001,303	5,739
Nenana	161	219	1.20	262	1,569,614	9,749
Nome	733	721	1.34	966	5,781,403	7,887
North Slope	1,806	2,145	1.45	3,110	18,611,212	10,305
Northwest Arctic	1,892	2,429	1.45	3,522	21,079,336	11,141
Pelican	38	82	1.08	88	527,586	13,884
Petersburg	754	739	1.00	739	4,423,905	5,867
Pribilof	213	326	1.30	424	2,536,997	11,911
Sitka	1,802	1,676	1.00	1,676	10,030,645	5,566
Skagway	131	192	1.05	202	1,209,274	9,231
Southeast Island	350	717	1.04	745	4,460,799	12,751
Southwest	616	967	1.31	1,266	7,578,701	12,301
St. Mary's	129	191	1.30	248	1,483,649	11,501
Tanana	94	155	1.30	201	1,202,453	12,792
Unalaska	353	386	1.27	490	2,931,758	8,305
Valdez	896	863	1.11	958	5,731,849	6,397
Wrangell	550	562	1.00	562	3,360,917	6,111
Yakutat	187	241	1.08	260	1,558,970	8,337
Yukon Flats	410	817	1.46	1,193	7,137,537	17,421
Yukon Koyukuk	625	1,093	1.34	1,464	8,763,139	14,019
Yupiit	381	564	1.41	795	4,757,599	12,487

For example, the Denali district – a district in which each school is a funding community – gains by the size adjustments under the statistical approach. The district's 378 students (column 1) are adjusted to 524 by current size factors (column 2) and to 535 by the statistical approach size factors (column 7). However, the district receives a lower allocation under the statistical approach because other districts gain even more under the revised size adjustments.

Equity Under the Statistical Approach

Figures 3 and 4 compare allocation of educational aid under the "transitional" and "no additional funding" scenarios, respectively, with allocation of aid under current law. Results are presented on a per-student basis so that comparison of information for districts of various sizes is meaningful. Figure 4 corresponds to the information presented in columns 6 and 11 of Table 3. Note that the plots of the statistical approach are both flatter and smoother than the plot of current aid. Both trends indicate reduced funding disparity.

Table 4 shows proportionate shares of both students and aid in each district under both current law and the statistical approach (columns 1, 2 and 4). The two "proportion" columns that apply to current law (columns 1 and 2) are used to compute a "size and location multiplier" that demonstrates existing funding disparity between districts. Dividing the proportion of aid the current formula allocates to each district (column 2) by the proportion of students in each district (column 1) produces ratios as shown in column 3.

A ratio less than one indicates that a district receives a disproportionately small share of total funding, while higher ratios indicate disproportionately larger shares of total funding. For example, Anchorage serves nearly 38 percent of students in the state (column 1), and receives just over 30 percent of regular education aid (column 2). Dividing column 2 by column 1 gives Anchorage a "size and location multiplier" of .81 (column 5). This number means that Anchorage receives $81 per student for each $100 per-student that is allocated by the formula. Similarly, the Aleutian Region receives over $300 per student for each $100 per-student that is allocated by the formula.

Disparity in per-student allocations is intended to compensate for differences in the cost of operating schools – and school districts – of various size and locations in Alaska, thus making the formuia more equitable than one which allocates money in precise proportion to the number of students. It is important to understand that variation in the amount of aid received per student does not necessarily imply inequity. Size and location adjustments are included in the formula specifically to create disparity in order to compensate for relative differences in school operating costs.

Figure 3--Basic Need per Student, Transitional Scenario

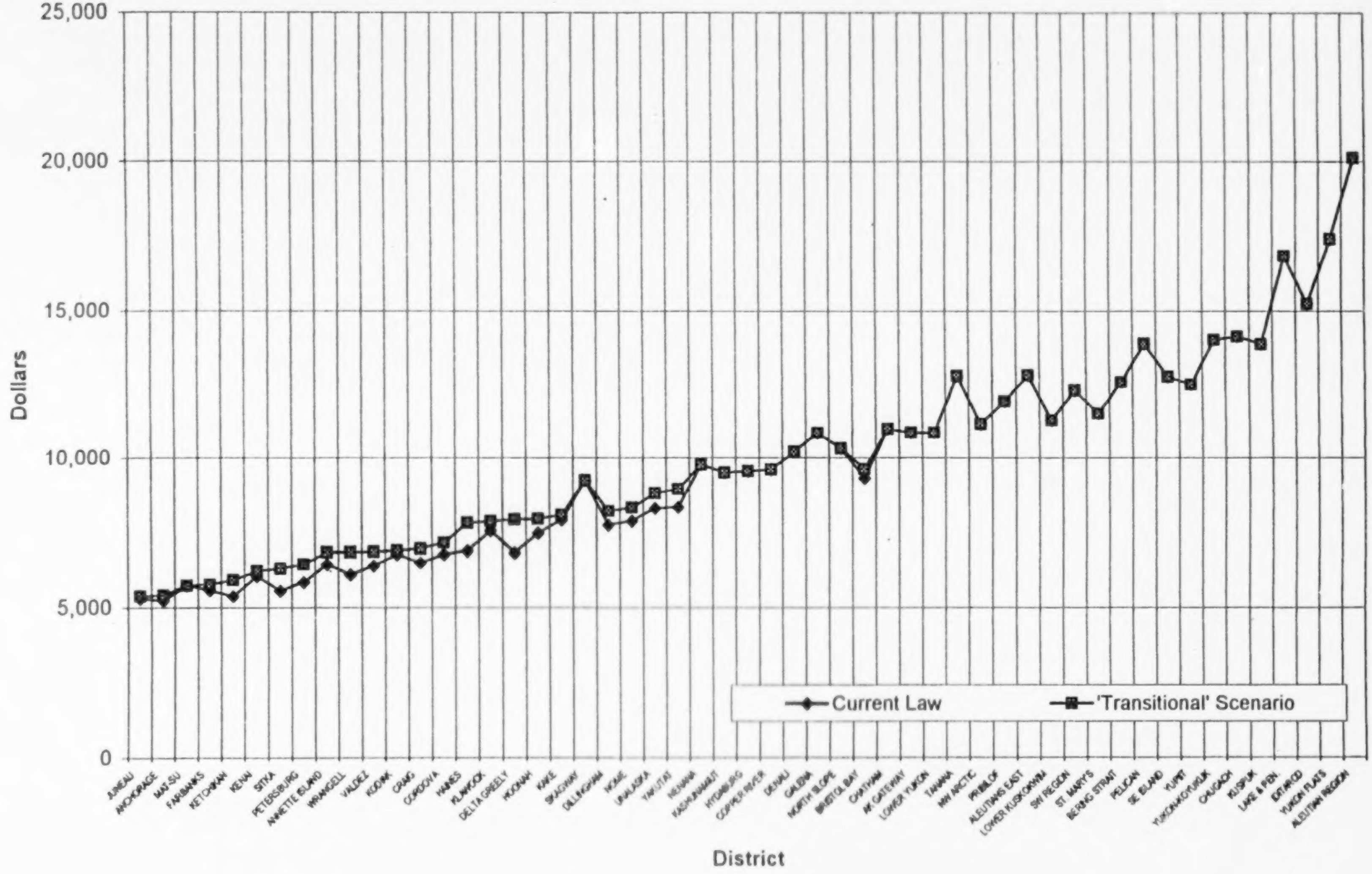

Figure 4--Basic Need per Student, "No Additional Funding" Scenario

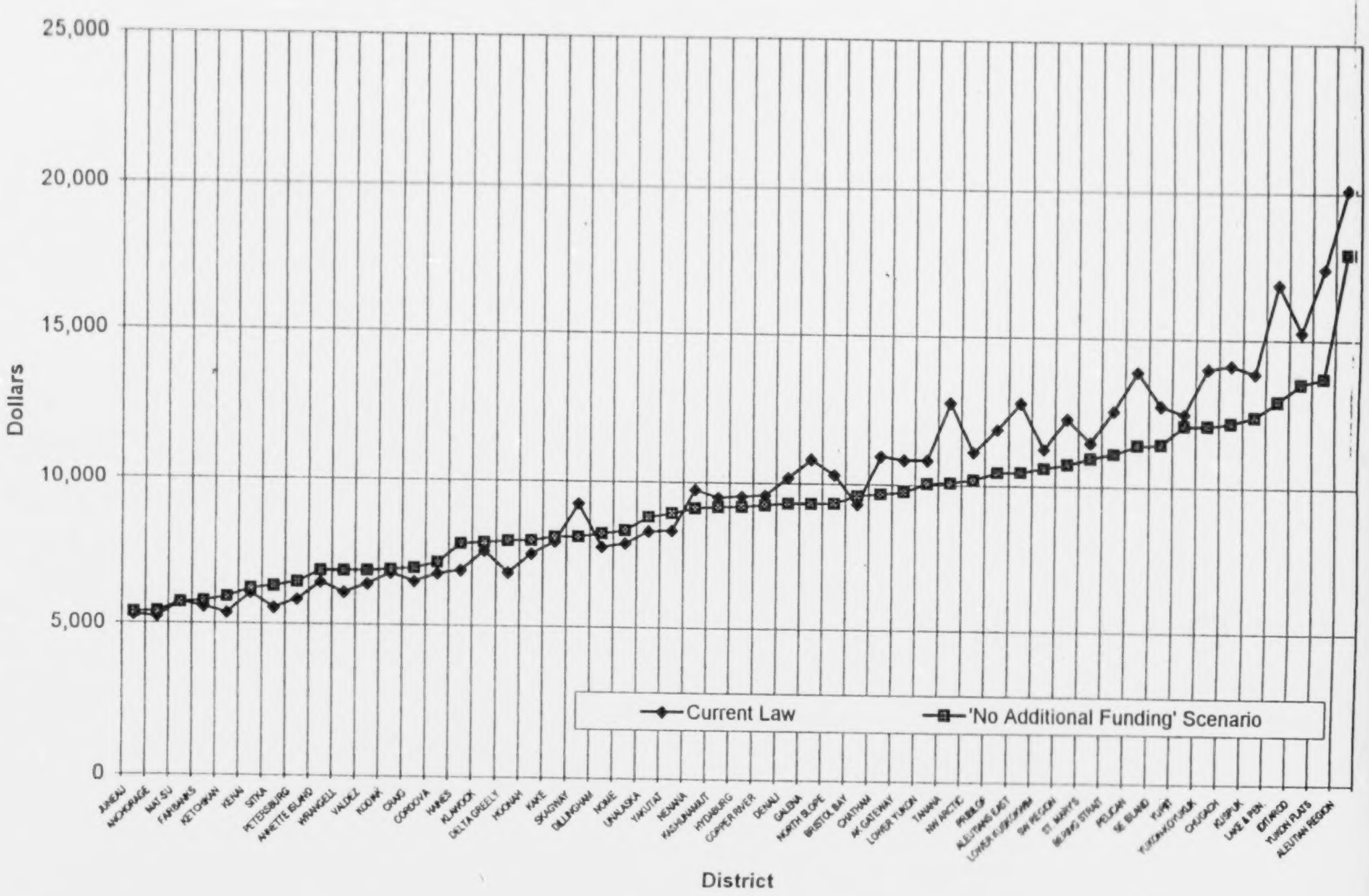

Table 4
Size and Location Multipliers for Allocation of Education Aid

School District	Current Law Proportion of Students 1	Proportion of Aid 2	Size and Location Multiplier 3	Statistical Approach Proportion of Aid 4	Size and Location Multiplier 5
Alaska Gateway	0.45%	0.75%	1.67	0.67%	1.50
Aleutian Region	0.02%	0.05%	3.09	0.05%	2.75
Aleutians East	0.29%	0.57%	1.97	0.46%	1.61
Anchorage	37.58%	30.26%	0.81	31.30%	0.83
Annette Island	0.36%	0.36%	0.99	0.38%	1.05
Bering Strait	1.37%	2.64%	1.93	2.34%	1.71
Bristol Bay	0.25%	0.35%	1.43	0.36%	1.48
Chatham	0.27%	0.46%	1.68	0.41%	1.49
Chugach	0.11%	0.23%	2.17	0.20%	1.87
Copper River	0.52%	0.77%	1.47	0.74%	1.42
Cordova	0.42%	0.44%	1.04	0.46%	1.10
Craig City	0.35%	0.34%	1.00	0.37%	1.07
Delta/Greely	0.74%	0.78%	1.05	0.90%	1.22
Denali	0.31%	0.48%	1.57	0.44%	1.43
Dillingham	0.43%	0.51%	1.19	0.54%	1.26
Fairbanks	12.87%	11.02%	0.86	11.42%	0.89
Galena	0.12%	0.20%	1.66	0.17%	1.43
Haines	0.35%	0.37%	1.06	0.42%	1.20
Hoonah	0.22%	0.26%	1.15	0.27%	1.22
Hydaburg	0.09%	0.14%	1.46	0.13%	1.41
Iditarod	0.34%	0.80%	2.34	0.71%	2.08
Juneau	4.50%	3.66%	0.81	3.72%	0.83
Kake	0.15%	0.19%	1.21	0.19%	1.24
Kashunamiut	0.20%	0.29%	1.46	0.28%	1.41
Kenai	8.37%	7.78%	0.93	8.00%	0.96
Ketchikan	2.32%	1.92%	0.83	2.11%	0.91
Klawock	0.18%	0.21%	1.16	0.22%	1.21
Kodiak	2.34%	2.43%	1.04	2.48%	1.06
Kuspuk	0.38%	0.81%	2.13	0.73%	1.91
Lake & Peninsula	0.41%	1.05%	2.59	0.81%	1.99
Lower Kuskokwim	2.67%	4.62%	1.73	4.35%	1.63
Lower Yukon	1.38%	2.30%	1.67	2.13%	1.54
Matanuska	9.79%	8.63%	0.88	8.60%	0.88
Nenana	0.13%	0.20%	1.50	0.18%	1.40
Nome	0.60%	0.72%	1.21	0.76%	1.28
North Slope	1.47%	2.33%	1.58	2.10%	1.43
Northwest Arctic	1.54%	2.63%	1.71	2.41%	1.57
Pelican	0.03%	0.07%	2.13	0.05%	1.76
Petersburg	0.61%	0.55%	0.90	0.61%	0.99
Pribilof	0.17%	0.32%	1.83	0.28%	1.61
Sitka	1.47%	1.25%	0.85	1.42%	0.97
Skagway	0.11%	0.15%	1.42	0.13%	1.24
Southeast Island	0.28%	0.56%	1.96	0.50%	1.76
Southwest	0.50%	0.95%	1.89	0.83%	1.65
St. Mary's	0.11%	0.19%	1.77	0.18%	1.68
Tanana	0.08%	0.15%	1.96	0.12%	1.55
Unalaska	0.29%	0.37%	1.28	0.39%	1.35
Valdez	0.73%	0.72%	0.98	0.77%	1.05
Wrangell	0.45%	0.42%	0.94	0.47%	1.05
Yakutat	0.15%	0.19%	1.28	0.21%	1.37
Yukon Flats	0.33%	0.89%	2.68	0.70%	2.11
Yukon Koyukuk	0.51%	1.10%	2.15	0.95%	1.86
Yupiit	0.31%	0.59%	1.92	0.58%	1.86

Table 4 shows "size and location multipliers" under the statistical approach (column 5) as well as under current law (column 3). In general, disparity decreases under the statistical approach. That is, districts with small existing "size and location multipliers" typically gain funding (relative to other districts with high current multipliers) under the statistical approach.

Under the "transitional" scenario, disparity would be reduced as districts with low multipliers gain aid relative to other districts. Under the "no additional funding" scenario, a portion of the aid currently received by districts with high existing multipliers tends to be reallocated to districts with low existing multipliers.

Note, however, that while disparity is further reduced under the "no additional funding" scenario, the "gainers" continue to have low funding per student relative to those who do not gain. Similarly, districts that lose a relatively high amount of funding continue to have high per-student funding levels. Table 5 sorts the information in Table 4 in order of aid per student to more clearly demonstrate this reduction in disparity.

Size and Location Multipliers for Allocation of Education Aid
(Sorted in order of Aid per Student)

School District	Proportion of Students	Current Law		Statistical Approach		
		Proportion of Aid	Size and Location Multiplier	Proportion of Aid	Size and Location Multiplier	Aid Per Student under the Statistical Approach
	1	2	3	4	5	6
Alaska Gateway	0.45%	0.75%	1.67	0.67%	1.50	9,752
Aleutian Region	0.02%	0.05%	3.09	0.05%	2.75	17,931
Aleutians East	0.29%	0.57%	1.97	0.46%	1.61	10,477
Anchorage	37.58%	30.26%	0.81	31.30%	0.83	5,424
Annette Island	0.36%	0.36%	0.99	0.38%	1.05	6,841
Bering Strait	1.37%	2.64%	1.93	2.34%	1.71	11,133
Bristol Bay	0.25%	0.35%	1.43	0.36%	1.48	9,609
Chatham	0.27%	0.46%	1.68	0.41%	1.49	9,673
Chugach	0.11%	0.23%	2.17	0.20%	1.87	12,196
Copper River	0.52%	0.77%	1.47	0.74%	1.42	9,244
Cordova	0.42%	0.44%	1.04	0.46%	1.10	7,160
Craig City	0.35%	0.34%	1.00	0.37%	1.07	6,960
Delta/Greely	0.74%	0.78%	1.05	0.90%	1.22	7,931
Denali	0.31%	0.48%	1.57	0.44%	1.43	9,299
Dillingham	0.43%	0.51%	1.19	0.54%	1.26	8,214
Fairbanks	12.87%	11.02%	0.86	11.42%	0.89	5,778
Galena	0.12%	0.20%	1.66	0.17%	1.43	9,305
Haines	0.35%	0.37%	1.06	0.42%	1.20	7,806
Hoonah	0.22%	0.26%	1.15	0.27%	1.22	7,943
Hydaburg	0.09%	0.14%	1.46	0.13%	1.41	9,168
Iditarod	0.34%	0.80%	2.34	0.71%	2.08	13,533
Juneau	4.50%	3.66%	0.81	3.72%	0.83	5,385
Kake	0.15%	0.19%	1.21	0.19%	1.24	8,072
Kashunamiut	0.20%	0.29%	1.46	0.28%	1.41	9,163
Kenai	8.37%	7.78%	0.93	8.00%	0.96	6,222
Ketchikan	2.32%	1.92%	0.83	2.11%	0.91	5,933
Klawock	0.18%	0.21%	1.16	0.22%	1.21	7,858
Kodiak	2.34%	2.43%	1.04	2.48%	1.06	6,900
Kuspuk	0.38%	0.81%	2.13	0.73%	1.91	12,408
Lake & Peninsula	0.41%	1.05%	2.59	0.81%	1.99	12,932
Lower Kuskokwim	2.67%	4.62%	1.73	4.35%	1.63	10,622
Lower Yukon	1.38%	2.30%	1.67	2.13%	1.54	10,043
Matanuska	9.79%	8.63%	0.88	8.60%	0.88	5,724
Nenana	0.13%	0.20%	1.50	0.18%	1.40	9,117
Nome	0.60%	0.72%	1.21	0.76%	1.28	8,318
North Slope	1.47%	2.33%	1.58	2.10%	1.43	9,323
Northwest Arctic	1.54%	2.63%	1.71	2.41%	1.57	10,191
Pelican	0.03%	0.07%	2.13	0.05%	1.76	11,429
Petersburg	0.61%	0.55%	0.90	0.61%	0.99	6,450
Pribilof	0.17%	0.32%	1.83	0.28%	1.61	10,457
Sitka	1.47%	1.25%	0.85	1.42%	0.97	6,298
Skagway	0.11%	0.15%	1.42	0.13%	1.24	8,099
Southeast Island	0.28%	0.56%	1.96	0.50%	1.76	11,460
Southwest	0.50%	0.95%	1.89	0.83%	1.65	10,756
St. Mary's	0.11%	0.19%	1.77	0.18%	1.68	10,966
Tanana	0.08%	0.15%	1.96	0.12%	1.55	10,085
Unalaska	0.29%	0.37%	1.28	0.39%	1.35	8,801
Valdez	0.73%	0.72%	0.98	0.77%	1.05	6,865
Wrangell	0.45%	0.42%	0.94	0.47%	1.05	6,853
Yakutat	0.15%	0.19%	1.28	0.21%	1.37	8,931
Yukon Flats	0.33%	0.89%	2.68	0.70%	2.11	13,722
Yukon Koyukuk	0.51%	1.10%	2.15	0.95%	1.86	12,101
Yupiit	0.31%	0.59%	1.92	0.58%	1.86	12,095

The Statistical Approach

The statistical approach separates education funding into the following three components:

- Instructional Allocation
- Nonpersonal Services Allocation
- Administrative Allocation.

This chapter provides a brief introduction to each component; detailed discussion of the components appears in separate chapters. The components were separated because they are subject to substantially different size and location adjustment factors.

The separation into components is not intended to suggest expenditure limitations; separation applies only to the method by which aid is allocated, not to how the aid may be spent. Although it would be possible for the legislature to limit expenditures in the categories described, the research performed for this study is insufficient to determine what those limits should be.

Under the statistical approach, each of the three components has size and location adjustment factors unique to the component. Nonpersonal services and administrative multipliers could be consolidated into a single multiplier for each district if desired; they are presented separately in order to provide maximum flexibility to the legislature.[13]

The concept of adjustments in the foundation formula is not new; current law adjusts for differences in both student population (generally referred to as "size" adjustments in this report) and location.

Although the current size adjustment formula (AS 14.17.041) may appear complex, it translates loosely to class size of:

- 5 students for funding communities with 11 to 20 students,
- 8 students for funding communities with 21 to 60 students,
- 12 students for funding communities with 61 to 120 students, and
- 15 students for funding communities with more than 120 students.[14]

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[13] The size multiplier for the instructional component is determined at the school level and cannot be combined with other multipliers. Other multipliers, including any potential area cost differential for the instructional component, are computed at the district level and can be consolidated.

[14] This report is intended for a broad audience and does not necessarily follow strict technical definitions. The law refers to "instructional units," not to "class size." Both terms refer to a rough approximation of all school staff – not just classroom teachers – per student. The law also refers to "ADM" rather than to students. "ADM" means average daily membership and refers to average enrollment during a specific period. We use the term "students" because it is better suited to the intended audience. The term "funding community" is critical to this analysis and is discussed in Chapter II.

Clearly, the current formula compensates for diseconomies of scale – that is, higher per-student costs due to small size – in small schools by providing additional funding for small schools.

Current law contains a single number for each district to compensate for costs associated with location (AS 14.17.051). This number is often referred to as the area cost differential, or ACD. The ACD ranges from 1.00 to 1.46. An ACD of 1.00 means that no additional aid is granted because of location. An ACD of 1.46 means the amount of aid a district receives (after adjusting for school size) is increased by 46 percent. The ACD multiplier applies to all operating costs, including instructional costs as well as administrative costs and utilities, travel and other nonpersonal services costs.

In this study, we take a slightly different perspective on adjustment factors for location. We believe the analysis is simplified by applying ACDs to the student count rather than to the amount of aid received. That is, an ACD of 1.46 would increase a district's student count by 46 percent. Aid is then allocated based on the adjusted student count, with each "adjusted student" generating an identical amount of aid. Mathematically, both methods produce identical results.

Instructional Allocation

As defined in this study, the instructional component of the funding formula includes all teachers, specialists, building administrators, aids, and other district staff except those whose function is district administration. The statistical approach treats the instructional component of the formula in the same way current law treats overall allocation. There is a size adjustment that compensates small schools for their relatively high operating costs and an ACD that may compensate districts for salary differentials due to location.[15] **There are, however, two noteworthy differences in the statistical approach:**

- Funding is based directly on student counts rather than on conversion of students to "instructional units" and
- The basis for student counts is the school rather than the funding community.[16]

The latter change has a significant impact on the allocation of aid.

Nonpersonal Services Allocation

Utilities, travel and most other nonpersonal services expenses are typically paid at the district level rather than the school level. In addition, relative instructional costs between districts (primarily salaries) may differ from relative costs of purchasing nonpersonal services. For these reasons, the multipliers that may adjust instructional costs do not apply to nonpersonal services costs.

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[15] No ACD is applied to instructional costs under the statistical approach because there was no clear statistical basis for adjustment. Chapter V discusses the impact of applying various ACDs to instructional costs.

[16] Both "instructional unit" and "funding community" are discussed in Chapter II.

Under the statistical approach, adjustment factors consider the combined impacts of size and location on nonpersonal services costs. The blended multipliers are substantially higher than under current law, but they apply only to the nonpersonal services portion of expenditures. Under the statistical approach, nonpersonal services allocations are limited in districts with extraordinarily high or low per-student expenditures. The study team concluded that some limitation was necessary to prevent the multipliers from being a pure reflection of "what is" rather than "what should be."

District Administration Allocation

Similar to nonpersonal services costs, the statistical approach develops multipliers that apply specifically to district administrative personnel costs. The allocations apply only to district office administration; school administrative costs are included in the instructional allocation. Similarly, the nonpersonal services portion of district administration is part of the nonpersonal services analysis and has been excluded from the district administration component.

Some administrative multipliers are even higher than for nonpersonal services costs, indicating high disparity in administrative costs (per student) between districts. Under the statistical approach, allocations for administration are limited in districts with extraordinarily high or low per-student expenditures. The study team concluded that some limitation was necessary to prevent the multipliers from being a pure reflection of "what is" rather than "what should be."

Applying Results

Chapters 2, 3 and 4 provide detailed discussion of the methodology used to develop the size and location adjustment factors under the statistical approach. Allocations of educational aid are based on the adjusted student counts for each district and the amount the legislature appropriates to each component.

Table 1.1 shows the formula for adjusting for school size; it converts actual student counts in each school to adjusted student counts, which are then summed within each district.[17] This count may be further adjusted by an instructional ACD. Under the statistical approach, the instructional ACD is 1.000 for all districts, which means there is no further adjustment. Dividing the amount of money available for instructional purposes by the statewide adjusted student count gives the average allocation per "adjusted" student. This amount times the adjusted student count in each district gives the district allocation.

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[17] An explanation of the table is in Chapter II.

The process is similar for the noninstructional components. Student counts are adjusted by applying multipliers for the nonpersonal services and administrative components of the formula. The amounts available in each component divided by the statewide adjusted student count for each component gives an average per-adjusted-student allocation for each component. Multiplying the statewide average per-student allocation by the adjusted student count in a district gives the amount of aid allocated to the district.

Columns 1 and 2 of Table 1.2 show the effect of size and location multipliers for the instructional component of the funding formula. The factors shown are ratios of adjusted students to actual students, they are not the multipliers computed under the statistical approach. The ratios simply show the impact of the multipliers in 1996. The numbers would change annually as student counts change in each district.

Multipliers for nonpersonal services and administrative components are shown in columns 3 and 4, respectively. Multipliers for the combined noninstructional components are shown in column 5. No consolidated multiplier for all components is displayed; the school size multiplier cannot be combined with other multipliers because they are determined at the school level rather than the district level.

Under the statistical approach adopted by the study team, the legislature must determine the amount of aid to be allocated by each of the three components of the formula. **For each component of the funding formula, separate funding mechanisms are for allocation purposes only and do not limit district expenditures by category of aid.**

Because the multipliers differ for each component of the education formula, the money appropriated to each component will be allocated in different ways. A relatively narrow range of multipliers, such as for the instructional component, means that funds will be distributed more evenly than would occur when the range of multipliers is wide.

Table1.1
Conversion of Actual Student Count to Adjusted Student Count

A	B	C		D		E
If the Student Count in a School is:		The Adjusted Student Count is:				
at least:	but less than:	Base	plus	Multiplier	times	The number of Students in Excess of:
-	20	39.6	plus	0	x	0
20	30	39.6	plus	1.62	x	20
30	75	55.8	plus	1.49	x	30
75	150	122.85	plus	1.27	x	75
150	250	218.1	plus	1.08	x	150
250	400	326.1	plus	0.97	x	250
400	750	471.6	plus	0.92	x	400
750	5,000	793.6	plus	0.84	x	750

Table 1.2
Size and Location Multipliers

			District Level Multipliers		
School District	School Size Multiplier	Instructional Area Cost Differential	Nonpersonal Services Multiplier	Administration Multiplier	Non-Instructional Multiplier
	1	2	3	4	5
Alaska Gateway	1.513	1.000	4.397	3.301	4.122
Aleutian Region	1.963	1.000	11.610	14.027	12.217
Aleutians East	1.617	1.000	4.910	3.166	4.472
Anchorage	1.069	1.000	1.000	1.000	1.000
Annette Island	1.333	1.000	1.417	1.162	1.353
Bering Strait	1.490	1.000	6.924	3.437	6.049
Bristol Bay	1.495	1.000	4.228	3.455	4.034
Chatham	1.724	1.000	2.939	2.470	2.821
Chugach	1.956	1.000	4.751	4.914	4.792
Copper River	1.559	1.000	3.483	2.347	3.198
Cordova	1.285	1.000	1.889	2.489	2.040
Craig City	1.345	1.000	1.589	1.000	1.441
Delta/Greely	1.393	1.000	2.444	2.400	2.433
Denali	1.414	1.000	4.329	3.376	4.090
Dillingham	1.284	1.000	4.019	1.614	3.415
Fairbanks	1.094	1.000	1.432	1.000	1.324
Galena	1.560	1.000	3.674	2.066	3.270
Haines	1.509	1.000	1.796	1.052	1.609
Hoonah	1.472	1.000	2.239	1.278	1.998
Hydaburg	1.685	1.000	2.709	1.428	2.387
Iditarod	1.861	1.000	7.750	5.032	7.068
Juneau	1.058	1.000	1.000	1.062	1.016
Kake	1.555	1.000	1.659	1.811	1.697
Kashunamiut	1.310	1.000	4.488	4.555	4.505
Kenai	1.209	1.000	1.332	1.000	1.249
Ketchikan	1.178	1.000	1.064	1.000	1.048
Klawock	1.521	1.000	1.676	1.415	1.610
Kodiak	1.244	1.000	2.141	1.318	1.934
Kuspuk	1.724	1.000	6.027	7.450	6.384
Lake & Peninsula	1.864	1.000	6.978	4.152	6.269
Lower Kuskokwim	1.414	1.000	6.707	3.147	5.813
Lower Yukon	1.389	1.000	6.023	2.747	5.201
Matanuska	1.122	1.000	1.068	1.166	1.093
Nenana	1.428	1.000	3.466	4.690	3.773
Nome	1.235	1.000	4.273	2.513	3.831
North Slope	1.315	1.000	4.447	5.385	4.682
Northwest Arctic	1.351	1.000	5.234	6.732	5.610
Pelican	1.782	1.000	4.921	4.355	4.779
Petersburg	1.285	1.000	1.157	1.000	1.118
Pribilof	1.503	1.000	4.882	5.722	5.093
Sitka	1.256	1.000	1.108	1.000	1.081
Skagway	1.481	1.000	1.807	3.181	2.152
Southeast Island	2.038	1.000	3.364	3.394	3.372
Southwest	1.568	1.000	5.800	3.085	5.118
St. Mary's	1.637	1.000	6.174	1.500	5.001
Tanana	1.564	1.000	4.876	2.449	4.267
Unalaska	1.384	1.000	4.020	2.407	3.615
Valdez	1.225	1.000	2.023	1.911	1.995
Wrangell	1.376	1.000	1.163	1.000	1.122
Yakutat	1.676	1.000	2.185	1.961	2.129
Yukon Flats	1.812	1.000	8.930	3.613	7.595
Yukon Koyukuk	1.654	1.000	7.147	4.097	6.381
Yupiit	1.632	1.000	6.779	5.652	6.496

Chapter II. Instructional Allocations

The instructional allocation is the largest of the three components of the formula for funding basic aid for education. Instructional costs include the cost of all teachers, specialists, building administrators, aides, and other district staff except those whose function is district administration.

Instructional costs account for nearly 80 percent of total school district expenditures, but districts vary widely in how they spend money in each of the three components. Expenditures on instruction range from 86 percent of total expenditures to less than half of total expenditures, with most districts spending between 65 percent and 75 percent of their total expenditures on instruction.

This chapter, as well as Chapters 3 and 4, discusses development of multipliers. There is no discussion of implementation scenarios in these chapters because multiplier development requires that numbers interrelate in an unrestricted way. Implementation scenarios are alternate ways in which to apply multipliers *after* they are developed.

The following major topics are addressed in this chapter:

- Adjusting instructional costs to compensate for the influence of school size and
- Adjusting instructional costs to compensate for the influence of location.

Under the heading of "Adjustments for School Size," we discuss:

- **Funding communities versus schools as the units for school funding.** Current law counts students in "funding communities" while the statistical approach counts students in each school. The discussion focuses on the study team's reasons for adopting schools as the units for funding and on the impact of that decision.
- **The process of converting actual student counts to "adjusted student counts."** Adjusted student counts are the basis for allocating aid under existing law and the statistical approach. Adjusted student counts are determined by multiplying actual student counts by adjustment factors (for size or location). Both current law and the statistical approach provide more funding per student to small schools than to larger schools in order to compensate for the higher per-student cost of operating small schools.

Under the heading of "Adjustments for School Location," we examine

- **Issues related to compensation for instructional salary differences among districts.** The statistical analysis found no clear basis for instructional salary differentials based upon location.

Adjustments for School Size

The study team took a "model school" approach to determining adjustments for school size. **The premise of the approach is that instructional staffing requirements are affected primarily by the number of students in individual schools, not by the location of the schools or by the number of students in the district.**[18] That is, schools with any given number students should have similar instructional staffing requirements for regular K-12 education regardless of the districts in which the schools are located. If justified, location adjustments can be applied to compensate for differences in salaries. These adjustments are separate from the size adjustment process and are discussed later in this chapter.

"Funding Community" versus "School" as the Basis for Funding

The concept that instructional size factors apply to individual schools is fundamental to the statistical approach and produces allocation results that differ substantially from allocations under current law. Foundation aid is generated at the "funding community" level under current law. Each funding community generates an independent count of students, and these counts are summed to produce a district count. However, because each student in small funding communities generates more education aid than does a student in larger funding communities, the concept of a "funding community" is critical to a discussion of education aid.

The term "funding community" is intended to describe a school system that serves students within a unique geographic location. Under the current formula, students in small schools typically generate more aid than do students in large schools. "Extra funding" for small schools may encourage districts to build and operate schools that are smaller than considerations of efficiency would dictate. The "funding community" approach attempts to eliminate this incentive by applying size adjustment factors to an entire community rather than to each school within the community.

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[18] "Instructional staffing" refers all staff at the school level, including teachers, specialists, administrators and classified staff. Teachers include classroom teachers as well as music, physical education and other teachers that do not typically have a single class. Specialists include psychologists, counselors and others who are not typically assigned to classrooms. Administrators include principals and others whose jobs focus on school operations and whose jobs require a teaching or administrative certificate. "Classified staff" refers to instructional aides, special education or other aides, administrative and maintenance staff and others who hold jobs for which a teaching certificate is not required. Classified staff are typically from the local labor market while the labor market for certificated staff is statewide or even national.

In addition to its potential effect on school size, the funding community concept offers a measure of dispersion of schools within a school district. To the extent that schools spread over a large area are more expensive to operate than schools in proximity, the concept adds an important element to the current allocation system. The study team considers dispersion of schools to be an important determinant of administrative and nonpersonal services costs, but concluded that dispersion has a negligible effect on *instructional* costs. The statistical approach adjusts for dispersion of schools in the nonpersonal services and administrative components of the formula.

The funding community concept clearly has merit. However, the advantages of the concept may be more theoretical than real. The study team concluded that differences in instructional requirements due to the number of students served are best measured at the school level. Analysis based on existing funding communities would not be appropriate because the mixture of single- and multi-school funding communities would mask "staff requirements at size" trends. That is, a funding community containing three schools of 200 students each would receive staffing allocations appropriate to a school of 600 students. A funding community containing a single school of 200 students would have a higher size adjustment factor and would receive more money per student than would the multi-site community. **The study team concluded that such funding differentials were inappropriate and that adopting schools as the units of funding would greatly reduce such funding inequities.**

Further, funding communities are not the only safeguard against inefficiently sized schools. The Department of Education exercises some control over school construction, and some level of local fiscal responsibility should be assumed. Also, if adjustment factors are accurate reflections of the increased costs of operating small schools, there is little incentive to operate smaller-than-necessary schools because additional aid allocations would merely offset increased costs.

Lack of a consistent definition of "funding community" was also a factor in the decision to adopt schools as revenue-generating units. Some districts contain funding communities that do not meet the principles of the concept.[19] **The study team concluded that revenue generation units must be defined consistently if the formula is to address issues of simplicity and equity.**[20] Although there are some inconsistencies in the school database, definitional problems are far less severe than with funding communities.

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[19] The Mat-Su district is perhaps best known for having "extra" funding communities, but is not alone in this regard.

[20] Adopting schools as revenue-generating units would not necessarily resolve issues of consistency. Just as with funding communities, there would be incentive for districts to establish artificial distinctions in order to restart the student count and increase State aid allocations. School-based counting offers improvements over funding community counts only if the Department of Education establishes and enforces consistent and equitable rules for defining schools as revenue-generating units.

Impact of Using Schools as the Basis for Funding

To illustrate the importance of the "funding community versus school" debate, consider that nearly half of some districts' formula aid is the result of starting a new count for each funding community instead of having a single count for the district. In rural districts, schools and funding communities tend to be synonymous; urban districts typically have more schools in each funding community.

The implication of adopting schools as the basis for student counts is that districts with multiple schools in funding communities will have higher adjusted student counts than they do now, while the count in districts with single-school funding communities will be unchanged. Given a fixed amount of aid to allocate, districts with multiple schools in few funding communities will tend to gain at the expense of districts in which every school is a funding community.

Table 2.1 demonstrates the impact of adopting a school-based student count. Column 4 shows the proportion of students in each district after applying current size adjustment factors at the *funding community* level. Column 6 shows the proportion of students in each district after applying current size adjustment factors at the *school* level. Column 7 is derived by dividing column 6 by column 4, and indicates the impact of adopting a school-based count. A number less than one indicates a relative loss of student count, which translates directly to a reduction of State aid (given a fixed amount of aid to allocate).

Note that rural districts tend to have ratios less than one, and that many – those in which every school is a funding community – have ratios of .89 despite having the same adjusted count under both approaches (columns 3 and 5). This means that **adoption of school-based student counts could reduce aid to some districts by up to 11 percent** (given a fixed amount of aid to allocate). Districts that gain most under the school-based approach are concentrated in Southeast Alaska. Southeast communities tend to have multiple schools in a single funding community.

Adjustments for Primary versus Secondary Schools

The study team's decision to abandon differential funding for primary and secondary students is a minor departure from current practice. There is no reason to believe the mix of students varies greatly from district to district. Since districts don't have to spend money in the school in which it is earned, accounting for higher costs in upper grades is not a significant issue.

For example, if high school students are funded at a student/staff ratio of 13 while primary schools are funded at a ratio of 17 and there are equal numbers in each type of school, a formula that funds all schools at a student/staff ratio of 15 would generate an identical amount of aid. A district can allocate more money per student to the high schools if it wishes to do so. Addressing the issue would add needless complication to the formula.

Table 2.1
Impact of School-Based Student Counts

	1	2	3	4	5	6	7	8	9	10	11
	Type	Student Count	Current Law Size Factors Applied to Funding Communities	Portion of Students	Current Law Size Factors Applied to Schools	Portion of Students	**Impact of Implementing a School-Based Count**	Statistical Approach Size Factors Applied to Schools	Portion of Students	**Isolated Impact of Implementing Revised Size Factors**	**Combined Impact of Count and Size Revisions**
School District		122,857	122,926	100.00%	137,616	100.00%	1.00	144,819	100.00%	**1.00**	**1.00**
Alaska Gateway	REAA	552	841	0.68%	841	0.61%	0.89	835	0.58%	**0.94**	**0.84**
Aleutian Region	REAA	21	54	0.04%	54	0.04%	0.89	41	0.03%	**0.73**	**0.65**
Aleutians East		355	598	0.49%	598	0.43%	0.89	574	0.40%	**0.91**	**0.81**
Anchorage		46,175	40,447	32.90%	46,236	33.60%	1.02	49,382	34.10%	**1.01**	**1.04**
Annette Island	REAA	444	465	0.38%	543	0.39%	1.04	592	0.41%	**1.03**	**1.08**
Bering Strait	REAA	1,679	2,539	2.07%	2,539	1.84%	0.89	2,502	1.73%	**0.94**	**0.84**
Bristol Bay		301	368	0.30%	442	0.32%	1.07	450	0.31%	**0.97**	**1.04**
Chatham	REAA	337	600	0.49%	600	0.44%	0.89	582	0.40%	**0.92**	**0.82**
Chugach	REAA	131	271	0.22%	271	0.20%	0.89	256	0.18%	**0.90**	**0.80**
Copper River	REAA	639	898	0.73%	1,012	0.74%	1.01	996	0.69%	**0.94**	**0.94**
Cordova		519	530	0.43%	609	0.44%	1.03	667	0.46%	**1.04**	**1.07**
Craig City		424	448	0.36%	526	0.38%	1.05	570	0.39%	**1.03**	**1.08**
Delta/Greely	REAA	910	895	0.73%	1,199	0.87%	1.20	1,267	0.87%	**1.00**	**1.20**
Denali		378	524	0.43%	524	0.38%	0.89	535	0.37%	**0.97**	**0.87**
Dillingham		524	535	0.43%	613	0.45%	1.02	673	0.46%	**1.04**	**1.07**
Fairbanks		15,816	14,167	11.53%	16,088	11.69%	1.01	17,297	11.94%	**1.02**	**1.04**
Galena		150	209	0.17%	248	0.18%	1.06	234	0.16%	**0.90**	**0.95**
Haines		430	472	0.38%	619	0.45%	1.17	649	0.45%	**1.00**	**1.17**
Hoonah		273	316	0.26%	394	0.29%	1.11	402	0.28%	**0.97**	**1.08**
Hydaburg		114	176	0.14%	220	0.16%	1.12	192	0.13%	**0.83**	**0.92**
Iditarod	REAA	422	808	0.66%	808	0.59%	0.89	785	0.54%	**0.92**	**0.82**
Juneau		5,525	4,893	3.98%	5,463	3.97%	1.00	5,844	4.04%	**1.02**	**1.01**
Kake		190	244	0.20%	311	0.23%	1.14	295	0.20%	**0.90**	**1.03**
Kashunamiut	REAA	244	291	0.24%	291	0.21%	0.89	320	0.22%	**1.04**	**0.93**
Kenai		10,282	10,398	8.46%	11,561	8.40%	0.99	12,431	8.58%	**1.02**	**1.01**
Ketchikan		2,850	2,564	2.09%	3,104	2.26%	1.08	3,358	2.32%	**1.03**	**1.11**
Klawock		220	270	0.22%	344	0.25%	1.14	335	0.23%	**0.92**	**1.05**
Kodiak		2,872	2,984	2.43%	3,451	2.51%	1.03	3,571	2.47%	**0.98**	**1.02**
Kuspuk	REAA	468	815	0.66%	918	0.67%	1.01	806	0.56%	**0.83**	**0.84**
Lake & Peninsula		498	1,071	0.87%	1,071	0.78%	0.89	929	0.64%	**0.82**	**0.74**
Lower Kuskokwim	REAA	3,275	4,349	3.54%	4,607	3.35%	0.95	4,631	3.20%	**0.96**	**0.90**
Lower Yukon	REAA	1,695	2,275	1.85%	2,275	1.65%	0.89	2,355	1.63%	**0.98**	**0.88**
Matanuska		12,024	11,530	9.38%	12,570	9.13%	0.97	13,493	9.32%	**1.02**	**0.99**
Nenana		161	219	0.18%	219	0.16%	0.89	230	0.16%	**1.00**	**0.89**
Nome		733	721	0.59%	839	0.61%	1.04	905	0.62%	**1.03**	**1.07**
North Slope		1,806	2,145	1.74%	2,301	1.67%	0.96	2,376	1.64%	**0.98**	**0.94**
Northwest Arctic		1,892	2,429	1.98%	2,507	1.82%	0.92	2,556	1.76%	**0.97**	**0.89**
Pelican		38	82	0.07%	82	0.06%	0.89	68	0.05%	**0.79**	**0.70**
Petersburg		754	739	0.60%	892	0.65%	1.08	969	0.67%	**1.03**	**1.11**
Pribilof	REAA	213	326	0.27%	326	0.24%	0.89	320	0.22%	**0.93**	**0.83**
Sitka		1,802	1,676	1.36%	2,116	1.54%	1.13	2,264	1.56%	**1.02**	**1.15**
Skagway		131	192	0.16%	192	0.14%	0.89	194	0.13%	**0.96**	**0.86**
Southeast Island	REAA	350	717	0.58%	717	0.52%	0.89	713	0.49%	**0.95**	**0.84**
Southwest	REAA	616	967	0.79%	967	0.70%	0.89	966	0.67%	**0.95**	**0.85**
St. Mary's		129	191	0.16%	233	0.17%	1.09	211	0.15%	**0.86**	**0.94**
Tanana		94	155	0.13%	155	0.11%	0.89	147	0.10%	**0.90**	**0.81**
Unalaska		353	388	0.31%	464	0.34%	1.07	489	0.34%	**1.00**	**1.07**
Valdez		896	863	0.70%	1,015	0.74%	1.05	1,098	0.76%	**1.03**	**1.08**
Wrangell		550	562	0.46%	714	0.52%	1.14	757	0.52%	**1.01**	**1.14**
Yakutat		187	241	0.20%	329	0.24%	1.22	313	0.22%	**0.90**	**1.10**
Yukon Flats	REAA	410	817	0.66%	817	0.59%	0.89	742	0.51%	**0.86**	**0.77**
Yukon Koyukuk	REAA	625	1,093	0.89%	1,093	0.79%	0.89	1,034	0.71%	**0.90**	**0.80**
Yupiit	REAA	381	564	0.46%	687	0.50%	1.09	622	0.43%	**0.86**	**0.94**

Developing Multipliers for School Size

After determining that school-based counts offer greater consistency and equity than a funding community approach, the study team turned to the development of adjustment factors to compensate for school size. The approach focused on "class size" and produced a series of points at which the study team determined additional staff would be required. In this analysis, "class size" is not the number of students in a classroom, but rather a measure of all staff required to serve the needs of students in a school. Because staff includes specialists, administrators and others who are not assigned to individual classes, "class size" measures school *staff* per student rather than *teachers* per student.

The proposed formula for allocating the instructional portion of school foundation aid is based on the "adjusted student count" of each school rather than actual student counts. The proposed formula contains adjustment factors – referred to as "multipliers" – that compensate small schools and/or schools in high-cost areas for high operating costs relative to other schools.

For each school, the amount of instructional aid is determined by the following formula:

Instructional Aid =
$/Student x (Students x Size Factor x Area Cost Differential)

The amount of instructional funding the legislature makes available can be divided by the statewide total of adjusted student counts to produce the "$/student" figure used in the formula above. The "student" element in the formula refers to actual student counts. These counts are adjusted by the size and location multipliers to determine adjusted student counts.

In this portion of the analysis, the focus is on the "size multiplier" in the formula. **The objective of the analysis was to generate a table that can be used to produce adjusted student counts that compensate for higher staffing requirements in small schools.** Discussion of the fourth element in the formula – multipliers for location, or ACDs, for instructional costs–appears later in this chapter.

A Formula for Size Multipliers

Table 2.2 shows the results of the analysis. Figure 2.1 and Table 2.3 translate (the beginning portion of) the formula into concrete examples of how the formula works. Under the formula, every school begins with a base adjusted student count of 39.6 (line 1, column C of Table 2.2).[21] This constant value for adjusted student count corresponds to the horizontal portion of the line in Figure 2.1. Column 3 of Table 2.3 also shows the adjusted student count is 39.6 for schools with 20 or fewer students.

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[21] The student-staff database includes several schools with fewer than ten students and many with fewer than 20. Minimum enrollment requirements (to qualify for funding) have been proposed, but we did not address the issue in our research. Savings attributable to closing very small schools would be an insignificant portion of total funding.

Line 2 of Table 2.2 indicates that each student from 20 to 30 is counted as 1.62 students. The 1.62 contribution to the adjusted student count is shown in column 2 of Table 2.3, with the adjusted student count (column 3) increasing by 1.62 students for each student enrolled (up to 30 students). Each successive line in Table 2.2 can be translated in similar fashion. Each change in the adjustment factor is marked by a kink in the line shown in Figure 2.1.

The remainder of this section provides a step-by-step description of the process used to produce Table 2.2.

Steps to Developing Size Multipliers

The statistical approach to calculating size multipliers included the following steps:

1. Determining student-staff ratios by graphing students per staff at each school,
2. Identifying ranges of school size that are staffed at similar levels, then
3. Determining adjustment factors for each size category (identified in step 2) that, when multiplied by actual student counts, would compensate small schools for higher per-student operating costs due to higher staffing requirements.
4. Smoothing the transition from one school size category to the next so that additional students always generate additional aid.

Step 1 – Determine Student-Staff Ratios

The Department of Education provided electronic files on staffing within each school district. We used data for school year 95-96 because it is the most recent data available. Both our panel of advisors and Department staff noted that school staffing patterns change slowly and in small increments, so the age of the data–and the use of data for only a single year–is not expected to bias the results.

Table 2.2
Conversion of Actual Student Count to Adjusted Student Count

A	B	C		D		E
If the Student Count in a School is:		The Adjusted Student Count is:				
at least:	but less than:	Base	plus	Multiplier	times	The number of Students in Excess of:
-	20	39.6	plus	0	x	0
20	30	39.6	plus	1.62	x	20
30	75	55.8	plus	1.49	x	30
75	150	122.85	plus	1.27	x	75
150	250	218.1	plus	1.08	x	150
250	400	326.1	plus	0.97	x	250
400	750	471.6	plus	0.92	x	400
750	5,000	793.6	plus	0.84	x	750

Figure 2.1--Student Count Adjustment under the Statistical Approach

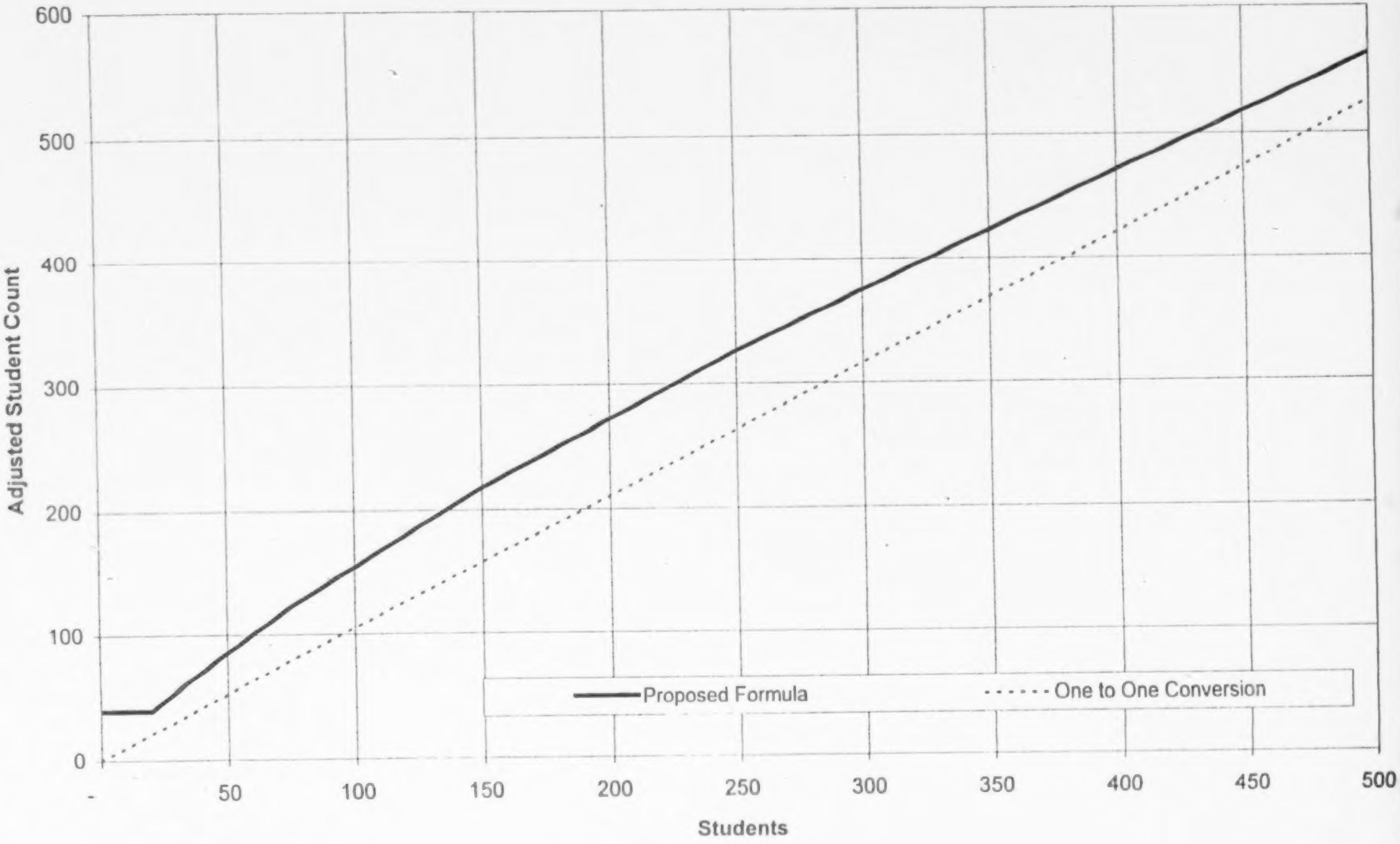

Table 2.3
Conversion of Actual Student Count to Adjusted Student Count

1 Actual Student Count	2 Contribution to Adjusted Student Count	3 Adjusted Student Count
1		39.6
2		39.6
3		39.6
4		39.6
5		39.6
6		39.6
7		39.6
8		39.6
9		39.6
10		39.6
11		39.6
12		39.6
13		39.6
14		39.6
15		39.6
16		39.6
17		39.6
18		39.6
19		39.6
20		39.6
21	1.62	41.2
22	1.62	42.8
23	1.62	44.5
24	1.62	46.1
25	1.62	47.7
26	1.62	49.3
27	1.62	50.9
28	1.62	52.6
29	1.62	54.2
30	1.62	55.8
31	1.49	57.3
32	1.49	58.8
33	1.49	60.3
34	1.49	61.8
35	1.49	63.3
36	1.49	64.7
37	1.49	66.2
38	1.49	67.7
39	1.49	69.2
40	1.49	70.7
41	1.49	72.2
42	1.49	73.7
43	1.49	75.2
44	1.49	76.7
45	1.49	78.1
46	1.49	79.6
47	1.49	81.1
48	1.49	82.6
49	1.49	84.1
50	1.49	85.6
51	1.49	87.1
52	1.49	88.6
53	1.49	90.1
54	1.49	91.6

Counting Students

The study team used a direct student count rather than the "instructional unit" concept included in current law. The concept of "instructional unit" is similar to "class size" in that an instructional unit is (roughly defined as) the number of students assigned to a single teacher. The implication of a "unit" designation is that there are discrete steps between units and that a teacher is added for each full unit of students.

Current law uses fractional instructional units. That is, the units are not treated as increments equivalent to a classroom. Using fractional instructional units is the mathematical equivalent of using student counts, so that a switch to student counts does not affect funding allocations, and certainly does not affect the cost of delivering education services.

Although converting from instructional units to direct student counts may affect the State's ability to meet federal standards of equity and may affect the treatment of federal impact aid, these are not issues directly related to the cost of delivering education service in various communities. From the study team's perspective, the lack of impact on cost of school operations makes the issue of instructional units outside the scope of this study. We use a direct student count because the concept is perceived by many as less complicated than the conversion to instructional units. [22]

Counting Staff

The file provided by DOE lists 9,000+ certificated employees by job category, and gives district and school codes, education, experience and salary for each individual. Staff were sorted and subtotaled by school code. District office administrative staff were removed from the file.

Some building administrators, teachers and specialists were identified as central office employees. These staff were generally allocated to each school in the district in proportion to the number of students in the schools. This is not a significant issue – there are few central office staff relative to school staff – but the allocation was necessary because some districts appear to assign all staff to schools while other districts show some teachers, counselors and other specialists as central office staff. Allocating these central office staff to schools allows more meaningful comparisons of district staffing data.

Classified staff posed a dilemma. Classified staffing level is a local option that depends less upon school size than upon available funding. The study team was concerned that including classified staff in the analysis would simply reflect "what is" rather than "what should be." The study team's concentration on "what should be" was disturbed by concern that excluding classified staff might leave the analysis open to criticism on the grounds that an important part of school operations had been ignored.

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[22] Once adjusted student counts are determined (by multiplying size factors by actual student counts), they can be converted to instructional units simply by dividing by an appropriate constant. Because funding is allocated according to fractional instructional units, the choice of a unit size is irrelevant. That is, any unit size would produce allocations identical to any other unit size, assuming that funding per unit is determined by dividing the total amount available for allocation by the number of instructional units.

The study team concluded that focusing on certificated staff provides a better measure of *required* staffing in schools, while including classified staff provides a better measure of existing staffing levels. The former approach was judged more appropriate, based on the specifications of the Legislative Budget and Audit Committee.

It is important to understand that excluding classified staff from the analysis does not ignore their importance or leave them unfunded. Exclusion implies that classified staff for regular instruction should follow approximately the same pattern as certificated staff.[23]

Table 2.4 shows the number of students per classified staff (in several categories) for each school district. It also shows the ratio of classified staff to certificated staff (column 5). In general, districts with relatively high levels of classified staff (indicated by relatively low student-to-staff ratios in column 5) are districts that are identified by the statistical approach as being relatively overcompensated under current law.

Table 2.4 is not essential to the analysis; it is included only because it may be of interest to readers. The table provides a partial answer to the question "If districts with high ACDs do not have significantly more teachers per student (at any given school size) and do not pay teachers significantly higher salaries, how do they spend the money that they receive due to a high ACD?" The answer appears to be that many districts with high ACDs have relatively high levels of classified staff.

Data on certificated staffing levels was merged with data on the number of students in each school. This process required some manipulation of data to ensure consistent treatment of correspondence studies and other irregularities. For example, the career centers in Anchorage and Fairbanks have staff, but no students were shown in the files (because students are counted in their "home" schools and cannot be double counted). Staff in the career centers were allocated to high schools in proportion to the number of students in each high school.

The merged files that became the foundation for statistical analysis are nearly, but not absolutely, accurate. There are some small errors in district subtotals, and the total student count differs from the Department of Education's figure by about 40 students. These differences have no significant impact on the analysis. Although every practical effort was made to make the data as reliable as possible, it is important to understand that small data errors have a negligible impact on the analysis because allocation of aid under current law and the statistical approach are based on applying formulas to the same database. This is one reason comparisons of various alternatives can be made with the data presented in this report, but comparisons between the allocations under the statistical approach and actual aid received by districts are invalid.

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[23] Vocational, bilingual and other special programs are not addressed in this analysis. Classified staff for special programs should not be expected to follow the pattern for regular education.

Table 2.4

Student-Staff Ratios and Classified to Certificated Staff Ratios

School District	Students	Total Classified Staff	Students per Classified Staff	Certificated Staff	Classified Staff per Certificated Staff	Administrative Support	All Other Support	Instructional Aides	Library Aides	Officials & Administrators	School Support
max			51.6		1.6	839.6	601.6	304.3	11,682.6	1,713.5	437.7
min			4.7		0.3	37.6	13.1	6.0	104.9	38.3	46.3
avg			18.9		0.7	189.4	45.9	58.6	645.2	680.0	173.0
std. dev			8.4		0.3	154.7	81.6	48.5	1,828.4	439.5	71.3
Total	**76,332**	**4,038**		**5,725**							
Alaska Gateway	552	31.3	17.6	45.5	0.69	110.4	62.0	50.7	552.1		100.4
Aleutian Region	21	4.5	4.7	3.0	1.50		21.0	6.0			
Aleutians East	355	25.6	13.9	40.4	0.63	177.5	34.6	42.4	182.1	355.0	177.5
Anchorage											
Annette Island	444	22.5	19.7	41.1	0.55	148.0	68.3	61.2	592.0	444.0	111.0
Bering Strait	1,679	227.5	7.4	159.2	1.43	839.6	20.2	17.2	104.9	419.8	67.2
Bristol Bay	301	17.0	17.7	27.0	0.63	150.5	43.8	51.0		301.0	240.8
Chatham	337	32.1	10.5	35.4	0.91	71.0	33.6	26.4	337.3		96.4
Chugach	131	13.1	11.0	13.0	1.01	72.0	40.6	48.8	180.0	72.0	80.0
Copper River	639	29.7	22.2	47.9	0.62	219.6	57.8	65.3	1,197.5	658.7	175.6
Cordova	519	21.0	24.7	36.0	0.58	259.6	64.9	74.2	519.2		173.1
Craig City	424	21.4	19.8	29.0	0.74	282.7	86.4	52.2	424.0	141.3	147.2
Delta/Greely	910	40.0	22.1	67.2	0.60	176.9	60.0	64.3			136.1
Denali	378	18.3	21.0	33.5	0.55	165.5	46.4	130.6	174.5		151.8
Dillingham	524	24.0	21.8	45.8	0.52	524.0	174.7	37.4	262.0	524.0	174.7
Fairbanks	15,816	584.8	27.0	1,018.5	0.57	251.9	68.0	99.9	493.9	1,216.6	183.9
Galena	150	12.1	12.4	19.3	0.63	75.0	34.1	37.5	223.9		150.0
Haines	430	17.9	24.4	32.2	0.55	434.9	55.0	101.6	434.9	434.9	162.9
Hoonah	273	24.5	11.3	23.0	1.07	139.0	19.9	46.3	185.3		278.0
Hydaburg	114	9.0	12.6	13.1	0.69	113.6	25.2	45.4	344.2		169.6
Iditarod	422	37.4	11.3	41.6	0.90	76.8	32.6	34.3		211.3	91.3
Juneau	5,525	225.8	24.4	332.5	0.68	239.2	68.2	66.2	2,129.5	919.2	184.3
Kake	190	14.0	13.6	16.9	0.83	63.3	38.0	38.0		190.0	
Kashunamiut	244	17.3	14.1	23.1	0.75		30.8	35.0	498.0	244.0	262.4
Kenai	10,282	375.6	27.4	740.7	0.51	236.3	62.6	100.5	11,682.6	1,713.5	175.3
Ketchikan	2,850	95.3	29.9	177.6	0.54	407.2	71.7	111.8	475.1	570.1	237.5
Klawock	220	14.0	15.7	19.3	0.73	73.4	44.0	44.0	220.2		
Kodiak	2,872	130.4	22.0	191.9	0.68	234.2	54.6	64.2	717.9	1,435.9	194.0
Kuspuk	468	43.5	10.8	49.4	0.88	62.3	43.4	26.1	468.4	156.1	143.2
Lake & Peninsula	498	54.0	9.2	65.4	0.83	82.9	18.8	35.0	152.7		124.4
Lower Kuskokwim	3,275	236.8	13.8	300.9	0.79	86.8	38.3	38.5	366.3	1,654.1	186.2
Lower Yukon	1,695	177.0	9.6	152.5	1.16	121.1	27.3	20.2	1,695.2	339.0	154.1
Matanuska	12,024	375.9	32.0	843.3	0.45	364.8	45.6	304.3		1,024.4	437.7
Nenana	161	11.4	14.1	17.3	0.66	64.4	30.6	50.9			322.0
Nome	733	41.4	17.7	58.0	0.71	244.3	91.6	43.5	366.5	161.8	104.7
North Slope	1,806	315.0	5.7	193.0	1.63	75.2	13.1	19.0	903.0	106.2	46.3
Northwest Arctic	1,892	196.0	9.7	155.0	1.26	78.8	27.8	21.5	946.0	630.7	172.0
Pelican	38	4.5	8.5	5.3	0.85		19.1	25.5		38.3	
Petersburg	754	27.6	27.3	52.2	0.53	502.4	81.2	65.2	666.9	753.6	243.1
Pribilof	213	22.0	9.7	19.0	1.16	71.1	35.5	23.7	106.6	213.2	213.2
Sitka	1,802	35.0	51.6	123.3	0.28	300.8	601.6	80.2	3,609.7	601.6	
Skagway	131	6.3	20.8	13.0	0.49		45.6	110.3	525.2	131.3	131.3
Southeast Island											
Southwest	616	62.5	10.1	73.0	0.86	63.0	28.1	28.7		209.9	124.2
St. Mary's	129	10.0	12.9	9.5	1.05		25.8	32.3	129.1		
Tanana	94	7.3	13.0	10.5	0.69	37.6	28.9	188.0			94.0
Unalaska	353	26.3	13.4	30.5	0.86	82.0	30.7	47.0	352.8		176.4
Valdez	896	57.5	15.6	67.5	0.85	223.9	33.2	61.8	298.6	895.8	112.0
Wrangell	550	29.8	18.7	39.3	0.76	277.5	49.3	50.5	555.0		123.3
Yakutat	187	16.5	10.6	17.4	0.95	130.6	35.0	23.3	175.0		105.4
Yukon Flats	410	74.0	5.7	49.5	1.49	84.5	14.6	12.4	422.6	211.3	140.9
Yukon Koyukuk	625	66.0	9.5	66.2	1.00	125.0	25.0	28.4	156.3	625.1	69.5
Yupiit	381	56.0	6.9	40.0	1.40	77.4	21.2	16.0	110.6	387.0	96.8

Graphing Results

Figure 2.2 shows students per staff for all schools in the student-staff database. The "trumpet" shape of the plot in Figure 2.2 is normal; we expect greater variation in student/staff ratios in small schools because the addition of one teacher produces a large change in the student/staff ratio. An additional teacher in a large school has a much smaller effect on the ratio of students to staff.

Two trendlines are shown in Figure 2.2. These are simply computer-generated, "best-fit" lines through the data points. Trendline A is the "best-fit" straight line through the points while the logarithmic method (Trendline B) allows the line to bend in order to fit the data better. The upward slope of the trendlines indicates that larger schools have larger class sizes (more students per staff). This may indicate economies of scale, but it may also indicate that the funding community approach in the current formula is biased toward smaller communities and districts with multiple funding communities, and thereby "forced" larger class sizes in large schools by restricting funding.

Step 2 - Determine School Size Categories

Identifying ranges of school size over which per-student staffing levels are reasonably constant is a somewhat arbitrary exercise. Smaller groupings of schools (by number of students) will show less variation in staffing levels from school to school than will groupings of schools that encompass a greater range of students. Thus, smaller groups make the adjustment for size more precise. However, the desire for precision conflicts with the desire for simplicity.[24] The size categories we selected are the result of several rounds of graphing rather than sophisticated statistical analysis. In order to keep the formula as simple as possible, we wanted round numbers at the break points and no more than ten school size categories.

Figure 2.3 is a sample of the size category analysis. It shows schools with between 10 and 50 students and indicates that class size in those schools varies from four students to 20 students. Similar figures for other school sizes appear in the technical appendix.

The tests used to determine a "good" grouping of schools were:

- the trendlines through the points should be horizontal (indicating a constant average class size throughout the range), and
- The logarithmic trendline should coincide closely with the linear trendline (indicating that the group is small enough to "take the curve out" of the curved trendline in Figure 2.2).[25]

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[24] Although a logarithmic function would adjust more smoothly than can be done by grouping data points, the study team decided that logarithms fail the simplicity test. Even for those who grasp the concept of logarithms, we believe the conversion of ADM to adjusted ADM should be possible without using a calculator or table of logarithms. The degree of accuracy gained by using logarithms is not significant.

[25] The purpose of the analysis is to find linear relationships between students and staff. The curved (logarithmic) trendline in Figure 2.2 clearly fits the data points better than the straight trendline. A curve can be broken into a number of small pieces that are nearly straight lines–as the pieces of the curve get smaller, the segments become more linear. Little difference between the linear trendline and the logarithmic trendline indicates the group is small enough to demonstrate a fairly constant relationship throughout the size category.

Figure 2.2--Students per Staff

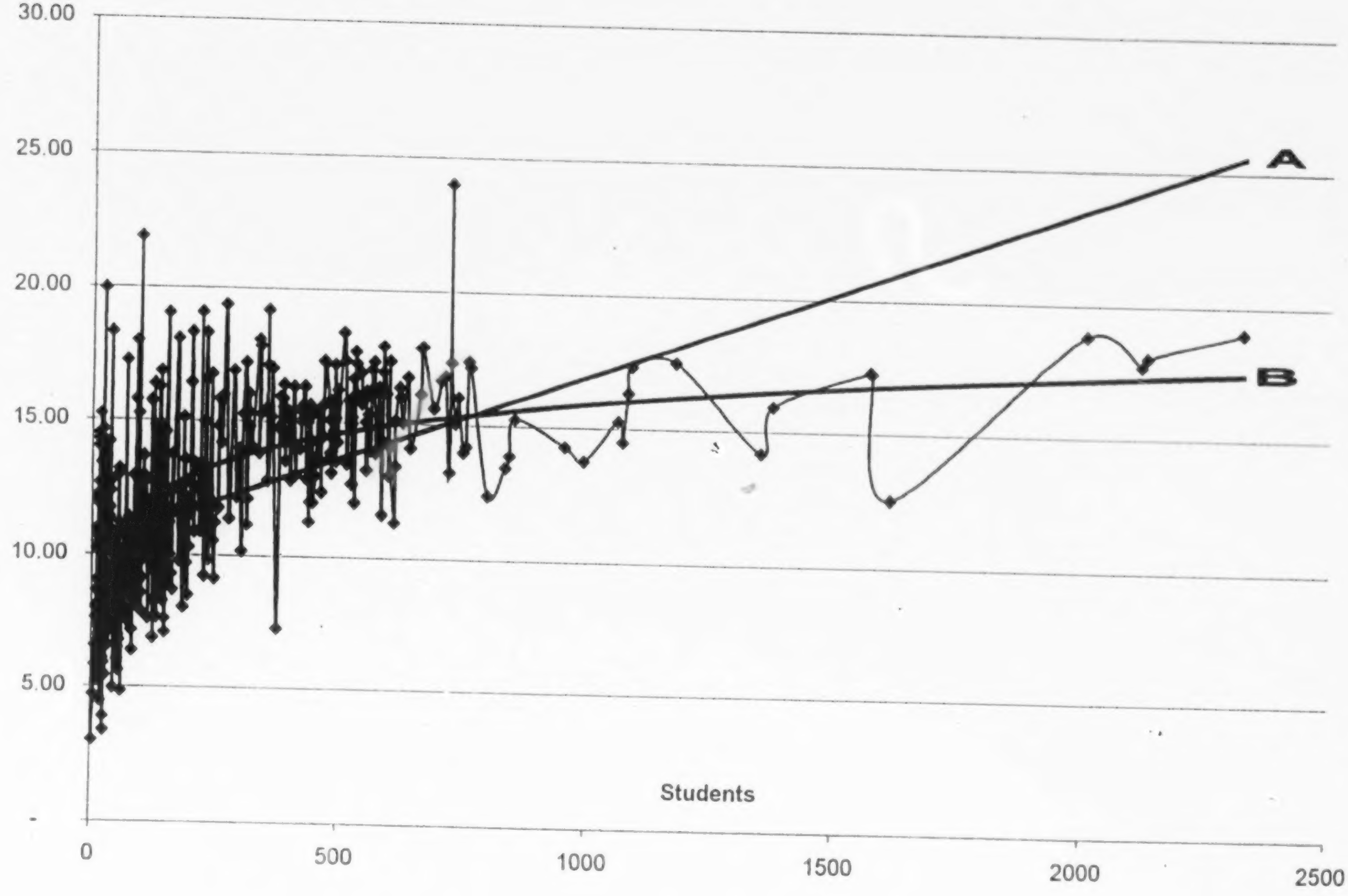
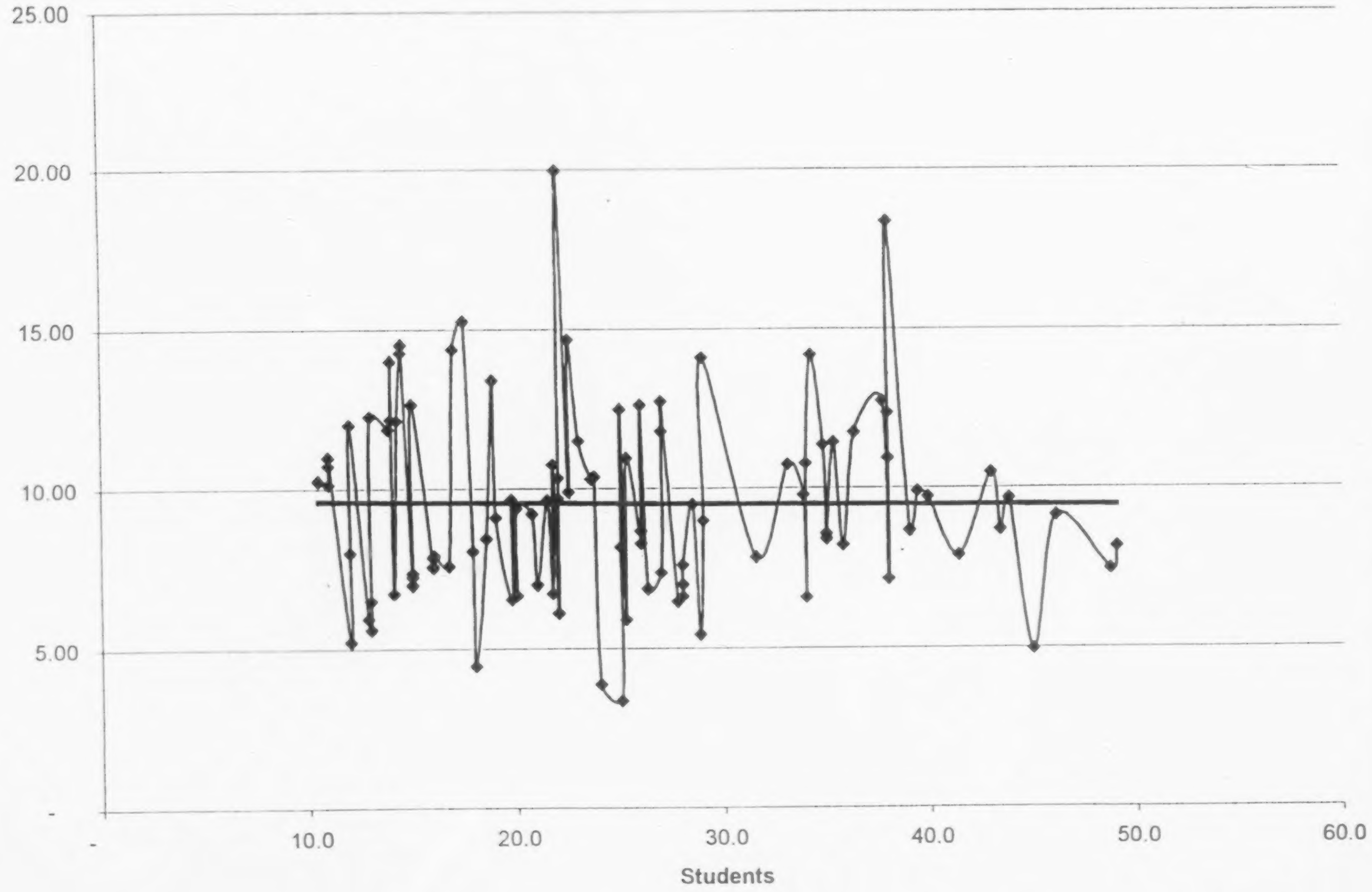


Figure 2.3--Students per Staff



While the technique may appear unsophisticated, a more statistical approach would lend an appearance of precision that simply does not exist. In addition, the importance of category breakpoints diminishes if the adjustment formula is designed so that it produces a kinked line rather than a series of steps (See Step 4, "Smooth the Curve," below).

Step 3 - Determine Adjustment Factors

Subtotals of staff and students in each school size category are used to determine student to staff ratios (i.e. average "class sizes") as shown in Figure 2.4. The adjustment factors are multipliers required to make the "adjusted student to staff ratio" identical for each school-size category. (In picture terms, the multipliers, when applied to the steps in Figure 2.4, move each step up or down until, together, they form a straight line at the statewide average class size). Multipliers are computed by dividing the student-staff ratio for each size category by the statewide average student-staff ratio.

For example, the statewide average "class size" is 14. The smallest school-size category (fewer than 50 students) has a class size of seven. This size category requires a multiplier of 2.0 (14/7) to produce an "adjusted" class size equal to the statewide average of 14. The multiplier means that each student in a school of fewer than 50 students is counted as two students. Similarly, the student count in a large school (with an average class size of 16) would be multiplied by .88 (14/16) to produce an adjusted student count that also produces and adjusted class size of 14.

Step 4 - Smooth the Curve

The "step function" shown in Figure 2.4 can be used to produce a formula similar to that contained in SSHB148 and a number of other bills before the legislature. The formula would be easy to understand but has an inherent weakness the study team finds unacceptable. As shown in Figure 2.5, the size factors in SSHB148 produce a series of discontinuities. That is, moving from one school-size category to a higher category causes a decline in the adjusted student count (and in aid received). For example, a school of 400 students has a multiplier of 1.40 and an adjusted student count of 560. The addition of one student would put the school in a size category with a multiplier of 1.10. This multiplier produces an adjusted student count of 441.

The solution to this problem is to define a conversion formula that connects the midpoints of the treads of the steps, as shown in Figure 2.6. Such a formula produces a line with a kink at each change in school size category rather than the discontinuities produced by a formula of the type in SSHB148. Both current law and the size formula in Table 2.2 smooth out the changes between categories by producing a kinked line.

Figures 2.7 and 2.8 show the formulas for converting actual student counts to adjusted student counts under current law, SSHB148, and our statistical approach. Figure 2.8 shows only schools of 500 students in order to show detail.

Figure 2.4--"Class Size" under Proposed Formula

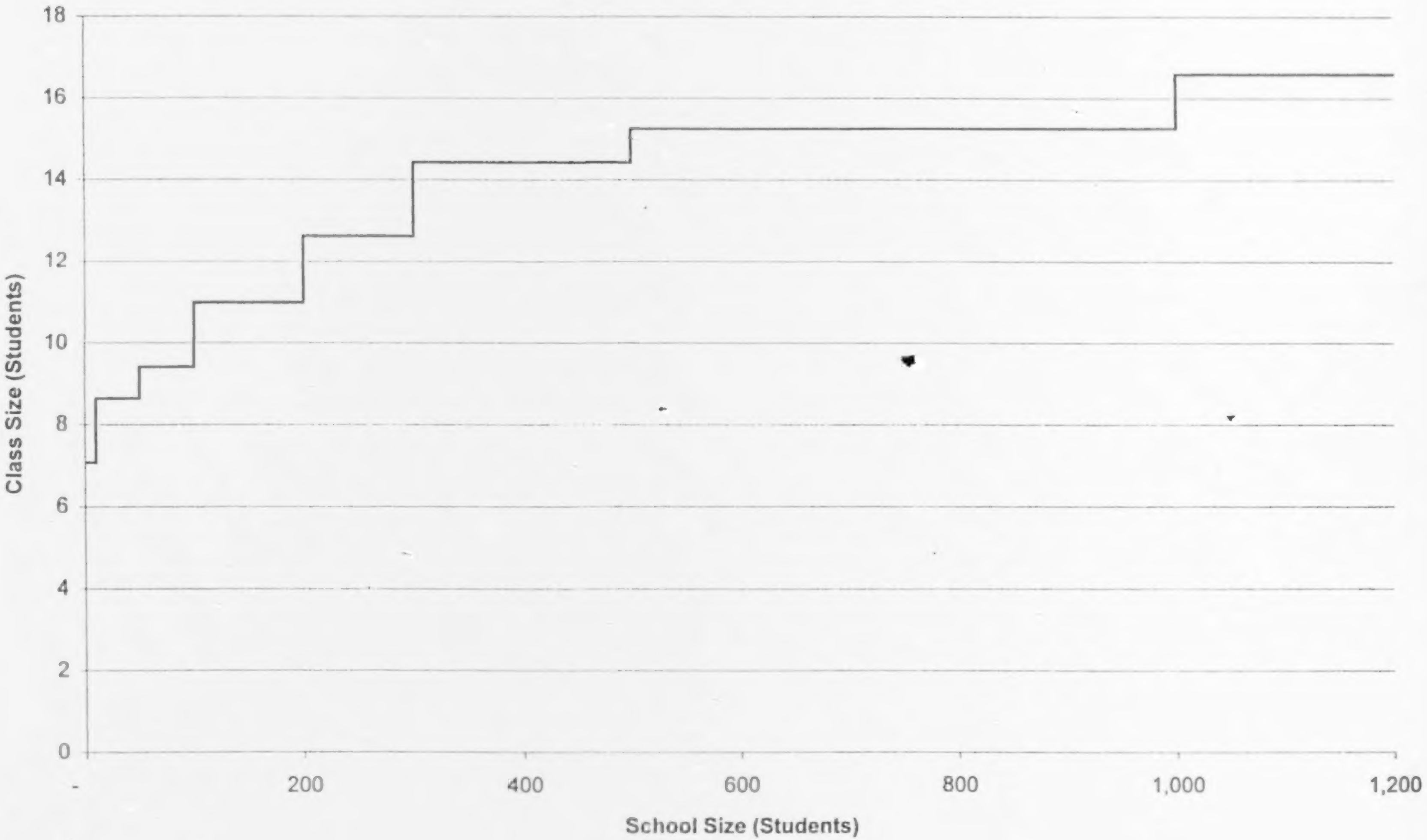


Figure 2.5--Student Count Adjustment under SSHB148

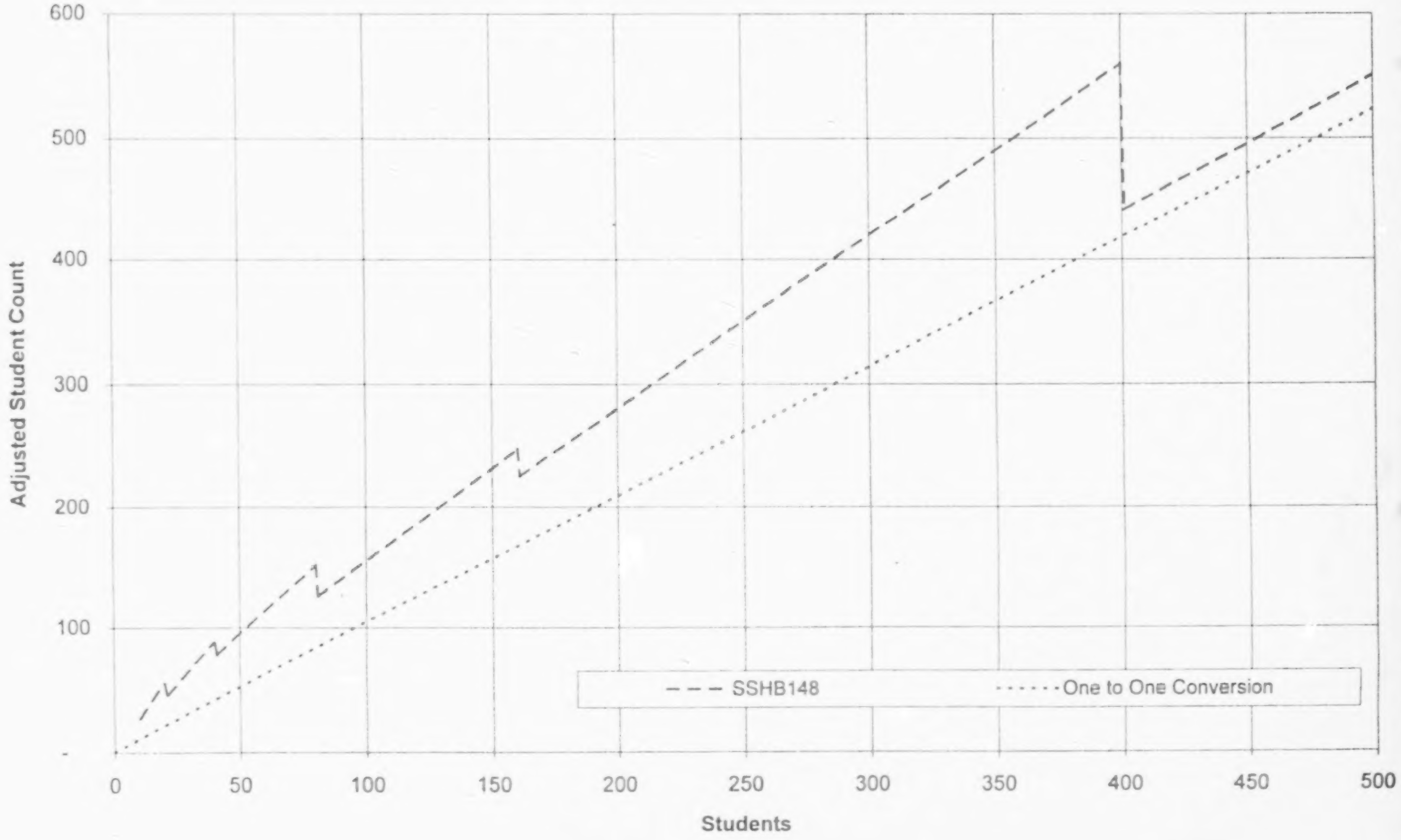


Figure 2.6--Class Size under Proposed Formula

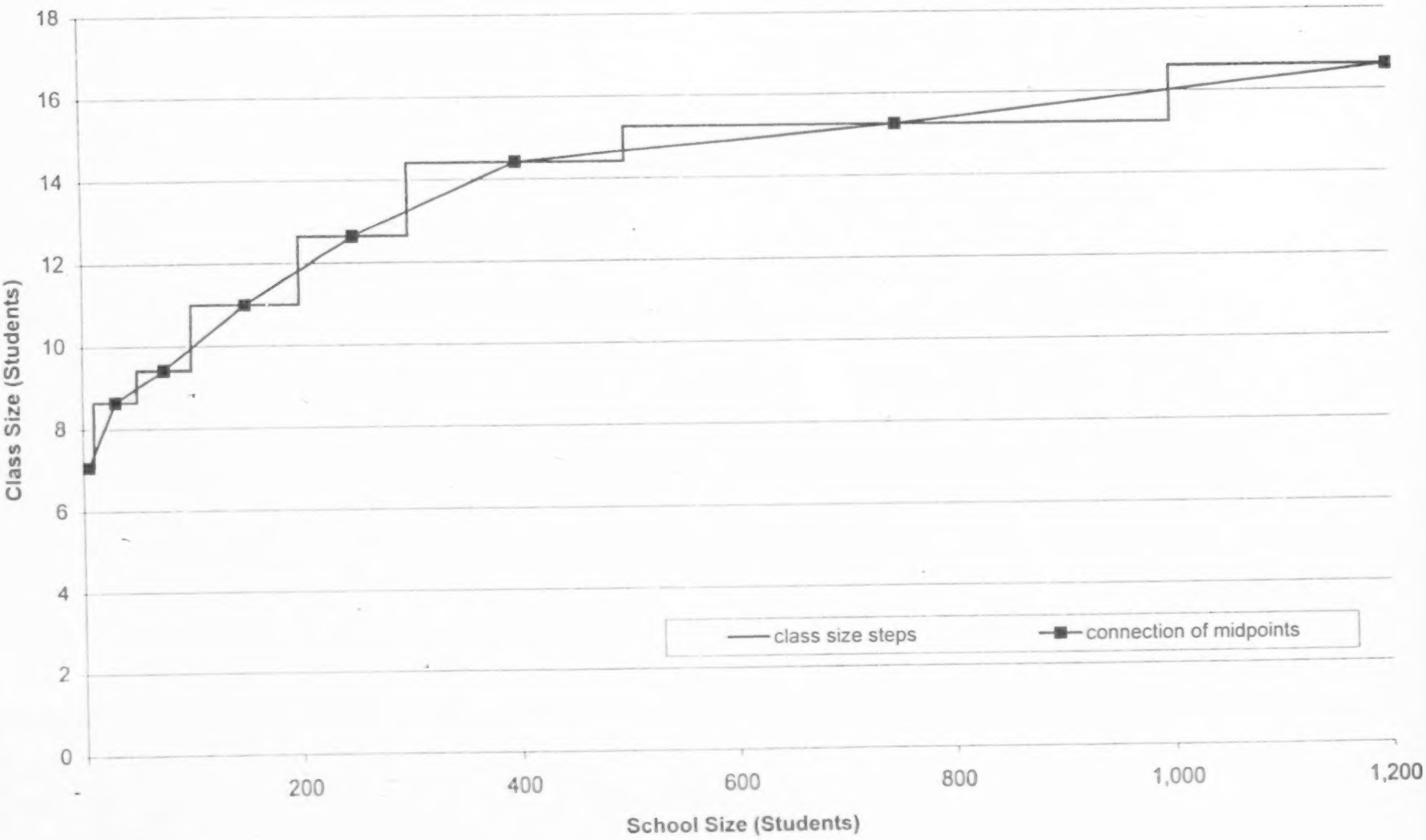


Figure 2.7--Student Count Adjustment under Various Formulas

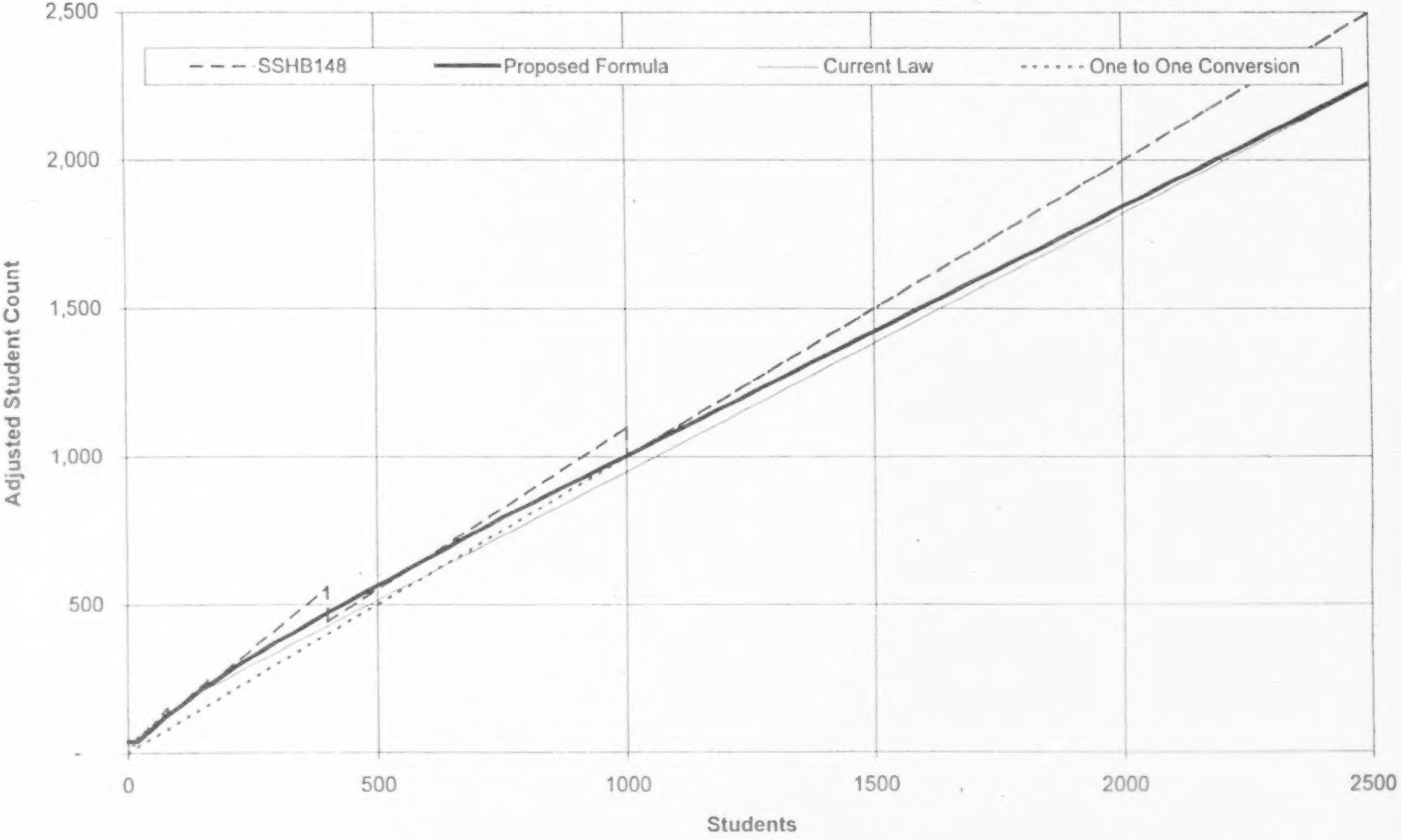
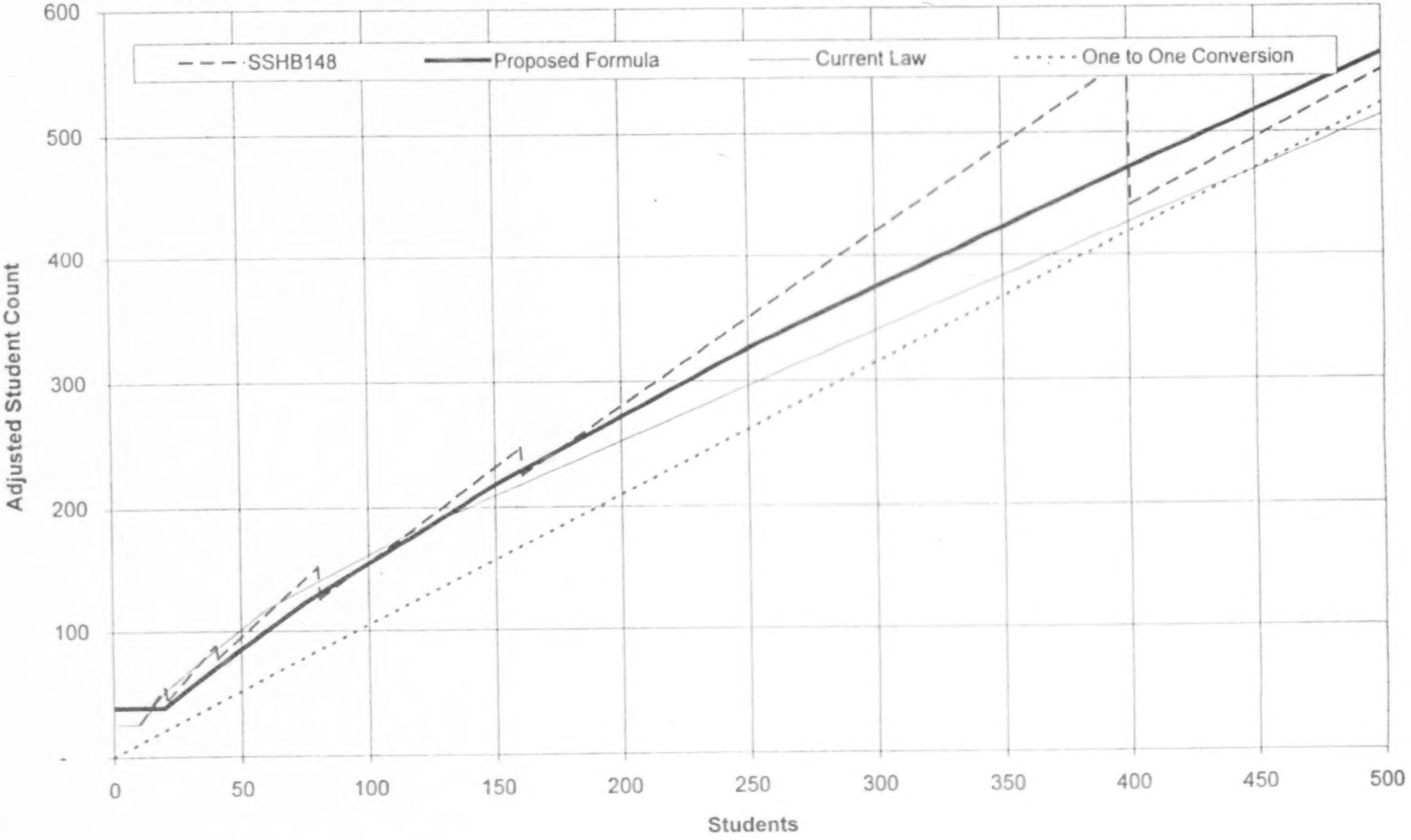


Figure 2.8--Student Count Adjustment under Various Formulas



Interpreting the meaning of the relative positions of the plots can be tricky. For example, the plot of the formula in SSHB148 is above both the statistical approach formula and the current formula for most of its length. This does not imply higher funding levels for schools of any particular size or for all schools; it simply means that the formula under SSHB148 produces higher adjusted student counts than the other formulas do. Given a fixed amount of funds to allocate, higher student counts translate to lower per-student allocations. How schools of a particular size are affected by the conversion formula depends not only upon the relative position of the curves, but also upon the number of schools at each point along the curve. The only accurate method to compare formulas is to apply them to a common set of school enrollment. This is the method used by the statistical approach.

Summary of Size Adjustments

The statistical approach formula shown in Table 2.2 and in Figures 2.7 and 2.8 adjusts the number of students in each school in a way that

- reflects existing staffing patterns, yet
- equalizes staffing in all schools regardless of location.

The adjusted student counts for each school can be summed within each district to produce a district-wide adjusted student count that compensates for higher operating costs (due to lower student-to-staff ratios) in small schools. When each district's adjusted student count is multiplied by the statewide average per-student allocation for instruction and by the district's area cost differential, the result is the instructional allocation for each district. Determination of appropriate area cost differentials for the instructional component is the topic of the following section.

Adjustments for School Location

The purpose of area cost differentials (ACDs) is to equalize the real value of education aid in order to remove inequities caused by regional differences in the cost of school operations. The study team performed a statistical audit of expenditures for both administration and nonpersonal services (NPS). The audit produced adjustments that are discussed in Chapters 3 and 4 of this study. The discussion in this chapter applies only to the adjustment of instructional allocations. As defined in this study, an ACD for the instructional component of the funding formula is roughly equivalent to a teacher salary differential.

For noninstructional costs, the measurement and adjustment processes are fairly straightforward because costs are assumed to be market driven. That is, unit costs (for a gallon of oil or kwh of electricity, for example) are not directly controllable by the school districts. In addition, one can assume that districts do not purchase more fuel, electricity and other goods and services than they need. Under these assumptions, noninstructional expenditures by districts (on a per student basis) reflect cost differences attributable to size and geographic location of schools. This means we should find little difference between noninstructional expenditures on a "what is" basis and a "what should be" basis.

Determining What to Measure and How to Measure It

Determination of appropriate salary differentials is much more complicated. One major issue is whether area cost differentials (ACDs) should account for differences in the *cost of living* or in the *cost of delivering education services.* As noted by Chambers, "Accurately measuring geographic cost differences has been one of the preeminent challenges in education."[26] Alaska's current adjustment factors are based on (10-year-old) costs of purchasing comparable household goods and services.

The study team did not attempt to establish and compare living costs via the "market basket" approach. As noted by McMahon, "Measures of unit-cost differences covering all small local areas within states do not exist because of the enormous cost associated with collecting price data in each locality and repeating the correlation process periodically to keep this data updated."[27] Moreover, the cost-of-living approach does not reflect factors that may be important to area cost differentials. These factors include:

- supply and demand for various types of staff;
- the value of nonmonetary factors (literature on the subject mentions adjustments for climate, crime, proximity to amenities and several other nonmonetary factors); and
- differences in levels of training, experience or education of staff.

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[26] Chambers, Jay G., *Public School Teacher Cost Differences Across the United States: Introduction to a Teacher Cost Index*, Developments in School Finance, 1995, National Center for Educational Statistics, July 1996.

[27] McMahon, Walter M, *Intrastate Cost Adjustments*, Developments in School Finance, 1994, National Center for Educational Statistics, July 1996.

In short, the cost-of-living approach has been criticized as insufficient and impractical. However, attempting to measure differences in quality of life is more complicated and more subjective than attempting to measure cost-of-living differences.

Salary Comparisons

The study team concluded that neither teachers' cost of living nor quality of life was the central issue in developing salary differentials. If we consider education a business in which employees are one of many elements required by the production process, we can apply broadly accepted economic theory to the issue. According to theory, staff are "inputs" in the business of producing education and prevailing wages are the best measure of the appropriate cost of these inputs. Prevailing wages reflect many factors – including cost of living – that can be described as "market conditions." At least one state (Ohio) uses general wage differentials as the basis for area cost differentials for education funding.

While the study team analyzed existing teacher salary schedules and average salaries, we determined that this information alone was insufficient for making allocation decisions. Some consider salaries of school employees to be determined more by past allocations of aid than by current market forces. To the extent this statement is accurate, we must go outside the education system to determine appropriate area cost differentials for education.

Salaries Outside the Education System

The Alaska Department of Labor provided data on wage levels in general (in local government and the trade, service and finance industries) and for specific occupations throughout Alaska. The general wage data indicated a pattern of higher wages in urban areas, but the information was insufficiently specific for this analysis.

Wage and salary information from the Occupational Data Base was far more specific and more conclusive.[28] **The conclusion of our salary analysis is that there is no statistical basis for a salary differential favoring rural areas. To the contrary, the results indicate that average salaries for most jobs tend to be higher in Anchorage than in other districts.**

The analysis of occupational records included information on about 230,000 workers who had earnings during the second quarters of 1995 and 1996. The second quarter was chosen as the period of analysis because it has the lowest proportion of part-time workers, making it best for comparative purposes. Twenty-five occupations were selected as representative of salary differentials throughout the economy. The occupations were selected because they exist in most districts, thereby allowing statewide comparison of salaries.

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[28] Alaska is unique in that it collects occupational information through its unemployment insurance reporting system. The Department of Labor's Occupational Data Base contains information on individuals, including earnings, place of work, occupation and industry. Information on specific individuals is confidential, but aggregated data can be released. We received much-appreciated cooperation from the staff of the Research & Analysis section of the Department of Labor in compiling data for this analysis. In addition, Caldwell Economic Information Services performed the statistical testing described in the text. A more complete reporting of the statistical analysis is included in the technical appendix.

After identifying comparable occupations in each census area, the top and bottom 20 percent of earners were removed from the database. The purpose of this action was to remove extremely low and high wage earners, thus eliminating the effect of part-time workers and compensating for differences in business size and level of responsibility. Focusing on the middle 60 percent of the database produces "typical salaries" rather than strict averages.

Average salaries – after removing records as described above – were computed for each occupation in each area. Each average was then compared with the corresponding average salary in Anchorage. Anchorage was chosen as the base for comparison because it is the largest school district and is a logical candidate for an ACD of 1.00.

Complete results of statistical tests are included in the technical appendix to this study. **In summary, average salaries in Anchorage were higher than in other districts in 73 percent of all cases.** At the 95 percent confidence level, 55 percent of all cases showed higher salaries in Anchorage while 16 percent were lower and 29 percent showed no statistically significant difference.[29] At the 99 percent confidence level, 49 percent of all cases showed higher salaries in Anchorage while 13 percent were lower and 37 percent showed no statistically significant difference. These findings could be used to justify a set of area cost differentials that favor Anchorage.[30]

The data indicate that only the Aleutians West Census Area (Aleutian School District) and the North Slope Borough typically have average salaries that are (statistically significantly) above those in Anchorage.

Teacher Salaries

The study team also examined salaries within the educational system. We applied regression analysis to data supplied by the Department of Education with the following results.[31] The average salary of full-time teachers was $49,121 in 1996, and the standard error of the estimate increased by roughly $175 ($4,911 to $5,086) when ACD was deleted from a stepwise regression. In English, the conclusions were that **salaries are generally related to the ACD of districts, but experience and educational attainment have far more power to explain variations in teacher salaries than do existing ACDs.**

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[29] A confidence level is a measure of the statistical validity of comparisons. It tests to ensure that differences are large enough to indicate reliable conclusions. The test results indicate a clear, statistically significant trend of higher salaries in Anchorage.

[30] Computing a set of differentials from the occupational data would be difficult. Confidentiality restrictions on the data preclude computation of weighted averages, which would be necessary to adjust for differences in the number of people in each occupation.

[31] Regression analysis is a common statistical technique to determine the influence of one variable on another. Full regression results are included in the technical appendix to this study. The technical appendix also describes identification and treatment of selected records.

ACDs have a variable impact up to $4,300, or less than 10 percent of the average salary (five percent in each direction). There is no clear pattern in the results; many districts with high ACDs have lower average pay than districts with ACDs of 1.00. Readers unfamiliar with regression analysis need to understand that, while it is a powerful tool, it is purely a "what is" analysis; there is no way to determine whether higher salaries are paid because they are necessary to attract teachers to high-cost communities or because a high ACD makes more money available for teachers' pay.

Because it is average pay – not the salary schedule itself – that determines each district's instructional costs, the analysis of teacher pay indicates that some salary differentials may be justified. The basis for this conclusion is that the purpose of the formula is to pay school operating costs and that the existing salary is a part of that cost.

The study team gave serious consideration to this "what is" argument, however, the Legislative Budget & Audit Committee's guidelines for this study included clear direction to consider "what should be." The study team was concerned that average teacher salaries reflect differences in collective bargaining power, district choices regarding pay level, and past allocations of aid more than they reflect "what should be."

The study team determined that salary research on non-educational jobs is a better indicator of "what should be" than is the teacher salary comparison and concluded that the statistical approach should not contain an area cost differential for instructional costs. Alternate adjustment factors – and the strengths and weaknesses of the factors – are discussed in Chapter V of this study.

Implications of Omitting ACDs for Instructional Costs

The study team's decision to exclude area cost differentials from the instructional component of the statistical approach does not imply that salary schedules are expected to be identical in all districts. The following discussion demonstrates this point.

An ACD of 1.00 for every district – which means there is no adjustment for location – can be interpreted as allocating the statewide average pay to meet staffing requirements as determined by adjusted student counts. Even with no salary adjustment, districts can offer higher starting salaries than Anchorage. For example, Table 2.5 shows that the starting salary in the Yupiit district is 15 percent above the starting salary in Anchorage (column 2), but the average salaries in both districts are nearly identical (column 7).

Table 2.5

A Comparison of Teacher Salaries in Alaska, School Year 96-97

max	39,472	1.31		42,841	1.30		66,123	1.35	
min	28,000	0.93		31,398	0.95		41,813	0.85	
std. dev	2,270	0.08		2,330	0.07		4,229	0.09	
spread	1.41	1.41		1.36	1.36		1.58	1.58	

School District	Base Salary	Base Pay Relative to Anchorage	Count of Districts that Pay at least 5 percent above Anchorage	Masters Level Salary	Base Pay Relative to Anchorage	Count of Districts that Pay at least 5 percent above Anchorage	Average Salary (Including Housing Allowance)	Base Pay Relative to Anchorage	Count of Districts that Pay at least 5 percent above Anchorage
Total			1.05 32			1.05 40			1.05 11
Alaska Gateway	34,329	1.14	1	37,286	1.13	1	50,328	1.03	
Aleutian Region	32,660	1.09	1	37,364	1.13	1	51,048	1.04	
Aleutians East	36,100	1.20	1	37,666	1.14	1	49,795	1.02	
Anchorage	30,079	1.00		32,971	1.00		48,912	1.00	
Annette Island	32,073	1.07	1	35,038	1.06	1	47,908	0.98	
Bering Strait	31,839	1.06	1	34,280	1.04		45,407	0.93	
Bristol Bay	33,687	1.12	1	38,830	1.18	1	49,043	1.00	
Chatham	32,284	1.07	1	34,937	1.06	1	48,146	0.98	
Chugach	29,383	0.98		38,263	1.16	1	43,282	0.88	
Copper River	31,965	1.06	1	35,553	1.08	1	47,849	0.98	
Cordova	30,414	1.01		35,889	1.09	1	54,980	1.12	1
Craig City	30,208	1.00		33,720	1.02		47,111	0.96	
Delta/Greely	31,400	1.04		34,617	1.05		47,667	0.97	
Denali	30,939	1.03		35,000	1.06	1	47,478	0.97	
Dillingham	34,244	1.14	1	39,037	1.18	1	49,303	1.01	
Fairbanks	31,931	1.06	1	34,885	1.06	1	49,737	1.02	
Galena	34,500	1.15	1	37,822	1.15	1	43,520	0.89	
Haines	28,209	0.94		31,398	0.95		45,740	0.94	
Hoonah	31,908	1.06	1	34,804	1.06	1	51,045	1.04	
Hydaburg	29,593	0.98		32,140	0.97		42,437	0.87	
Iditarod	33,128	1.10	1	37,896	1.15	1	49,300	1.01	
Juneau	31,242	1.04		37,820	1.15	1	57,386	1.17	1
Kake	32,189	1.07	1	35,884	1.09	1	45,579	0.93	
Kashunamiut	35,500	1.18	1	37,500	1.14	1	46,840	0.96	
Kenai	29,500	0.98		32,861	1.00		46,966	0.96	
Ketchikan	30,554	1.02		35,125	1.07	1	50,362	1.03	
Klawock	29,621	0.98		33,560	1.02		50,989	1.04	
Kodiak	32,482	1.08	1	36,003	1.09	1	50,915	1.04	
Kuspuk	34,070	1.13	1	37,347	1.13	1	51,833	1.06	1
Lake & Peninsula	31,500	1.05		36,046	1.09	1	46,602	0.95	
Lower Kuskokwim	33,947	1.13	1	36,974	1.12	1	54,297	1.11	1
Lower Yukon	34,039	1.13	1	38,707	1.17	1	58,265	1.19	1
Matanuska	31,037	1.03		34,644	1.05	1	49,021	1.00	
Nenana	32,321	1.07	1	34,935	1.06	1	48,716	1.00	
Nome	31,820	1.06	1	35,638	1.08	1	47,643	0.97	
North Slope	39,472	1.31	1	42,841	1.30	1	66,123	1.35	1
Northwest Arctic	33,441	1.11	1	37,858	1.15	1	54,638	1.12	1
Pelican	32,718	1.09	1	35,720	1.08	1	46,926	0.96	
Petersburg	30,712	1.02		34,175	1.04		47,854	0.98	
Pribilof	34,810	1.16	1	39,336	1.19	1	50,991	1.04	
Sitka	30,508	1.01		34,668	1.05	1	50,296	1.03	
Skagway	29,165	0.97		32,181	0.98		49,618	1.01	
Southeast Island	29,344	0.98		33,947	1.03		41,813	0.85	
Southwest	35,560	1.18	1	38,365	1.16	1	47,139	0.96	
St. Mary's	32,596	1.08	1	36,503	1.11	1	53,913	1.10	1
Tanana	33,718	1.12	1	36,021	1.09	1	49,999	1.02	
Unalaska	35,700	1.19	1	39,000	1.18	1	54,943	1.12	1
Valdez	34,631	1.15	1	40,456	1.23	1	57,984	1.19	1
Wrangell	28,000	0.93		31,583	0.96		47,545	0.97	
Yakutat	28,687	0.95		33,189	1.01		47,150	0.96	
Yukon Flats	31,520	1.05		37,391	1.13	1	46,819	0.96	
Yukon Koyukuk	34,172	1.14	1	38,156	1.16	1	51,709	1.06	1
Yupiit	34,500	1.15	1	37,307	1.13	1	48,882	1.00	

The conclusion is that higher salary schedules in districts outside Anchorage are partially offset by greater longevity and/or higher teacher qualifications in Anchorage, so that average teacher salaries statewide are much closer than is indicated by simple comparison of schedules. As shown in Table 2.5, this example is not unusual; 32 districts offer starting pay at least five percent higher than Anchorage (column 3) and 40 offer at least five percent more pay to teachers holding a Masters degree (column 6). However, column 9 shows that average pay in only 11 districts is at least five percent higher than in Anchorage.

In summary, analysis of salaries outside the education system provides no statistical support for existing salary differentials. Analysis of teacher salaries indicates no clear relationship between salary levels and existing ACDs, but shows that some districts do have average costs significantly higher than average. Salary differentials based on average salaries would tend to favor City and Borough districts rather than Regional Education Attendance Areas.

Chapter III.
Nonpersonal Services (NPS) Allocations

A statistical analysis of audited expenditure reports from all 53 school districts produced the NPS multipliers shown in Table 3.1. The multipliers apply only to nonpersonal services expenditures by districts, which are approximately 16.5 percent of the total amount of education aid allocated to school districts. The multipliers are intended to be applied as follows:

1. Multiply the actual student count in each district by the district's NPS multiplier (as shown in Table 3.1) to obtain an adjusted student count.
2. Add the adjusted student counts for each district to obtain a statewide total.
3. Divide the (legislatively determined) available amount of NPS aid by the statewide adjusted student count to obtain the statewide NPS allocation for each student.
4. Multiply each district's adjusted student count by the statewide per-student allocation to obtain the amount of NPS aid allocated to each district.

Table 3.1
Multipliers for the Nonpersonal Services Component of Education Aid

School District	Multiplier	School District	Multiplier
Alaska Gateway	4.397	Kodiak	2.141
Aleutian Region	11.610	Kuspuk	6.027
Aleutians East	4.910	Lake & Peninsula	6.978
Anchorage	1.000	Lower Kuskokwim	6.707
Annette Island	1.417	Lower Yukon	6.023
Bering Strait	6.924	Matanuska	1.068
Bristol Bay	4.228	Nenana	3.466
Chatham	2.939	Nome	4.273
Chugach	4.751	North Slope	4.447
Copper River	3.483	Northwest Arctic	5.234
Cordova	1.889	Pelican	4.921
Craig City	1.589	Petersburg	1.157
Delta/Greely	2.444	Pribilof	4.882
Denali	4.329	Sitka	1.108
Dillingham	4.019	Skagway	1.807
Fairbanks	1.432	Southeast Island	3.364
Galena	3.674	Southwest	5.800
Haines	1.796	St. Mary's	6.174
Hoonah	2.239	Tanana	4.876
Hydaburg	2.709	Unalaska	4.020
Iditarod	7.750	Valdez	2.023
Juneau	1.000	Wrangell	1.163
Kake	1.659	Yakutat	2.185
Kashunamiut	4.488	Yukon Flats	8.930
Kenai	1.332	Yukon Koyukuk	7.147
Ketchikan	1.064	Yupiit	6.779

Method of Analysis

The study team obtained audited financial reports for all 53 school districts from the Alaska Department of Education. Expenditures from each district's 1996 operating fund were entered into a database, then several categories of NPS expenditures were chosen for analysis.[32] As with the instructional component of the formula, we used 1996 data because 1996 is the most recent year for which we were able to obtain data required for all areas of analysis.

The statistical approach differs from the method used to compute NPS differentials in the 1988 McDowell Group report, *Alaska School District Profiles and Differential Study*. In that study, the McDowell Group used a statewide survey to obtain detailed price information about items normally purchased by school districts.

While the 1988 study provided more reliable data than the household-cost-of-living information that was used in earlier NPS differential computations, the price survey was not duplicated in this study for two reasons:

- From a practical standpoint, there was not enough time during the study period to allow for a broad price survey, so that a survey was not included in the study proposal.
- More importantly, another approach was called for on the grounds that unit cost alone is not an appropriate way to measure cost differentials.

Because the funding formula allocates aid based on the number of students, area cost differentials must be measured in terms of cost per student rather than cost per gallon, cost per kwh, or other unit common to market prices. An example regarding heating oil will demonstrate the importance of this point.

If heating oil costs $1/gallon in District A and $1.50/gallon in District B, the price differential analysis would conclude that District B deserves 1.5 times as much funding for fuel as does District A ($1.50/$1 = 1.5). If District A uses 500 gallons of fuel per month to heat a building housing 100 students, the cost of fuel per student for District A is ($1/gallon X 500 gallons)/100 students, or $5 per student. If District B uses 300 gallons of fuel per month to heat a building housing 50 students, the cost of fuel per student for District B is ($1.50/gallon X 100 gallons)/50 students or $15 per student. District B needs 3.00 ($15/$5) times as much funding per student for fuel as District A in order to compensate for true differences in fuel cost *per student*.

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[32] Major operating accounts in the financial statements are, for the most part, identical. They consist of instruction accounts (regular instruction, vocational education, correspondence, special education, gifted and talented, and bilingual/bicultural); other student-oriented accounts (pupil support (including library and guidance)), school administration, pupil activities and district administration (including school board) accounts; and the operations & maintenance account. Some districts presented slightly more or less aggregated accounts than others. During the data entry process, we occasionally combined categories to make them as parallel as possible. Except for the operations & maintenance account, which we entered in somewhat more detail than others, we placed all expenditures for each of the major accounts under one of the following headings: salaries, benefits, professional services, communications, travel, other purchased services, supplies, equipment, and other.

The point of the example is to demonstrate that price differences do not tell the full story of NPS expenditure differentials; size, price and other location factors combine to amplify differences in school district operating costs. A price survey may have allowed us to separate the effects of size and location from price effects, but there is no practical reason to do so. The study team computed ACDs that incorporate size, price and other effects of location.

Assumptions

The multipliers shown in Table 3.1 are based on the following assumptions:

- **Accounting practices are at least moderately consistent from district to district.** This seems reasonable because the figures we used were taken from independently audited financial statements and because the Department of Education has a policy of standardized financial reporting in all school districts.
- **NPS expenditures are typical for each district.** We departed from this assumption when we looked at Operations and Maintenance, since utility and repair costs may not be evenly distributed from year to year. In the case of Operations and Maintenance we used an average of 1996 and 1997 figures.

Key Issues

The analysis is district-based rather than school- or funding community-based. Analysis was performed at the district level because that is the level at which expenditure decisions are made and tracked. While expenditures by individual schools would likely provide interesting data for a management audit, they are neither available in comparable form nor necessary for the type of analysis we performed.

The analysis is expenditure-based rather than price-based and incorporates size differences as well as price differences. The fundamental advantage of using statistical analysis based on actual expenditures is that actual expenditures, by definition, capture or represent all the factors and considerations influencing those expenditures, as illustrated by the heating oil example.

The analysis inarguably reflects "what is" rather than "what should be." An obvious limitation of the statistical method is that current expenditure levels reflect current funding levels rather than "theoretically optimal" expenditure levels. Funding levels are inescapably one of the factors that determine expenditures. We have attempted to minimize the impact of funding levels on our analysis by limiting per-student expenditures for those districts with extraordinarily high or low per-student expenditures.

A statistical approach can point out anomalies, but it cannot fully explain them. In the absence of detailed management audits of school districts, we simply do not have enough information about how districts function to explain large parts of the variation in NPS expenditure levels.

It is possible that the data we analyzed is not entirely representative of "typical" expenditure levels for every district. In addition, accounting methods and classifications, while governed by law and district policies, are not totally consistent from district to district. Moreover, there are countless local considerations underlying expenditure decisions that may result in very different spending rationales from one district to another.

The Statistical Approach

Our initial hypothesis regarding nonpersonal services expenditures was that no school district could either afford to overspend significantly on NPS or would have incentive to do so. Therefore, existing expenditure levels should reflect actual need for most districts.

We began our analysis of NPS costs by measuring each district's NPS costs per-student. We found an extremely broad range of values, from $599 per student in Anchorage to over $14,000 per student in the Aleutians Region.[33]

In order to eliminate any unknown or unrecognized factors that might be contributing to the broadness of this range of values, we repeated our analysis using a "market basket" of expenditure accounts that we believed were most likely to be comparable across districts in terms of how they were treated for accounting purposes. We eliminated from our analysis those elements of NPS that are mainly surrogate salary items– "professional services" and "purchased services" (primarily repairs).[34] Finally, we did not look at NPS categories where expenditures seemed likely to vary widely from year to year and where expenditures per district were mostly small – including equipment and oil and gas for vehicles. The "market basket" of 1996 NPS audited expenditure categories for chosen for this second level of analysis was:

1. Travel (all travel)
2. Supplies (teaching supplies and maintenance supplies)
3. Utilities (electricity, fuel, water/sewer, garbage, "other.")
4. Insurance (liability and property)
5. Communication (phone and postage)

Initial Results of the Market Basket Analysis

Although focusing on a market basket of NPS expenditures reduced the variability in our sample, we again found a broader range than seemed explainable by differences in size, location and physical composition of school districts. Column 7 of Table 3.2 shows per-student expenditures on our NPS market basket, with individual categories shown in columns 2 through 6.

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[33] The Aleutian Region contracts for administrative services. This contract adds over $6,000 per student to NPS costs. We transferred the contract to the administrative component during further analysis, and omitted all data for the district in developing multipliers, so that the high per-student cost in this small district did not influence the calculation of multipliers for other districts.

[34] Some inconsistency was unavoidable. For example, it seems likely that garbage collection was recorded as a "purchased service" in some districts and a "utility" in others.

Table 3.2

Nonpersonal Services Expenditures per Student by Alaska School Districts, 1996

Max	1,278	1,320	2,118	1,861	522	5,576
Min	12	165	144	20	18	406
Avg.	105	302	327	79	44	857
Std. Dev	301	320	433	274	88	1,192
Spread	108.17	8.02	14.74	91.68	29.41	13.75

1996 Audited Expenditures per Student (avg. 96-97 for utilities)

School District	DOE Count of Students	Travel	Supplies	Utilities	Insurance	Communi-cations	Market Basket
Total	**122,897**	**105**	**302**	**327**	**79**	**44**	**857**
Alaska Gateway	552	136	559	886	325	110	2,016
Aleutian Region	21	1,027	1,212	954	1,861	522	5,576
Aleutians East	355	1,153	1,311	981	319	289	4,053
Anchorage	46,159	12	190	165	21	18	406
Annette Island	444	331	558	280	303	88	1,560
Bering Strait	1,679	709	693	1,351	323	110	3,187
Bristol Bay	301	519	377	771	92	59	1,819
Chatham	337	498	414	608	168	119	1,806
Chugach	144	493	652	659	426	197	2,426
Copper River	659	128	483	450	256	57	1,374
Cordova	519	37	205	468	59	35	803
Craig City	424	245	609	262	20	43	1,179
Delta/Greely	885	56	278	311	187	63	895
Denali	384	195	525	428	307	100	1,555
Dillingham	524	248	313	241	31	49	882
Fairbanks	15,816	17	275	212	38	37	579
Galena	150	643	1,052	2,118	542	116	4,471
Haines	435	90	317	451	43	35	935
Hoonah	278	321	342	925	83	63	1,733
Hydaburg	114	660	864	735	405	51	2,715
Iditarod	423	665	717	1,112	353	242	3,088
Juneau	5,515	12	165	144	94	22	436
Kake	190	296	388	755	152	76	1,666
Kashunamiut	244	375	751	636	215	71	2,048
Kenai	10,281	59	183	302	100	41	685
Ketchikan	2,850	57	218	286	74	23	657
Klawock	220	444	588	474	103	124	1,734
Kodiak	2,872	150	329	391	41	41	952
Kuspuk	468	392	553	860	257	146	2,207
Lake & Peninsula	498	1,278	602	1,452	483	170	3,985
Lower Kuskokwim	3,275	509	817	615	289	105	2,335
Lower Yukon	1,695	245	827	1,070	288	86	2,316
Matanuska	12,037	12	201	161	32	26	432
Nenana	161	194	402	552	250	71	1,469
Nome	733	129	362	712	235	62	1,501
North Slope	1,806	784	1,258	1,209	113	305	3,669
Northwest Arctic	1,892	290	518	1,265	193	86	2,353
Pelican	38	680	694	1,024	392	137	2,926
Petersburg	754	101	369	522	99	33	1,124
Pribilof	213	440	579	643	460	186	2,309
Sitka	1,805	20	216	230	31	27	525
Skagway	131	392	460	615	146	71	1,683
Southeast Island	350	327	544	569	233	165	1,838
Southwest	630	435	1,320	1,105	383	113	3,357
St. Mary's	129	217	678	759	509	63	2,226
Tanana	94	770	1,238	1,787	671	141	4,607
Unalaska	353	682	490	615	183	68	2,038
Valdez	896	69	372	335	26	38	840
Wrangell	555	151	309	235	62	46	802
Yakutat	175	380	609	727	92	133	1,941
Yukon Flats	423	543	1,269	1,723	31	210	3,776
Yukon Koyukuk	625	763	1,079	855	361	175	3,233
Yupiit	387	666	686	705	228	120	2,405

While large, urban districts spent between $400 and $600 (total) per student in the five expenditure categories, several rural districts spent more than $4,000 per student on the same items. The Aleutian Region spent the most per student, nearly 14 times more than Anchorage.

While these results support the supposition that it is more expensive to operate small remote districts than large urban ones, the broad range of expenditures in districts of similar size caused us to question the hypothesis that districts spend no more than is necessary on nonpersonal services. The panel of superintendent-advisors pointed out that variations in accounting practices and methods of operation could affect results. For example, some districts own and operate their own airplanes or have other unusual expenditures. Management audits are the only way to gain full explanation of cost differentials.

Secondary Analysis – Operations and Maintenance

As a result of concern about the high variability of NPS costs per student, we repeated our analysis using a more restrictive proxy for NPS expenditures. Operations and Maintenance (O&M) expenditures were chosen because these expenditures are essentially non-discretionary and treated similarly for accounting purposes.

In using O&M expenditures as a proxy for NPS, we included all O&M, not simply the NPS portion. We did this because we felt there is no clear line between Personnel, Professional Services and Other Purchased Services in the O&M category. Districts may hire staff or contract for various O&M needs depending upon local considerations, with the result that similar needs may be met by expenditures in each of the three "quasi-personnel" categories. To be consistent, we included all three accounts.

Finally, although our analysis of the Occupational Data Base indicates that there is no meaningful geographic differential for salaries, it is nevertheless true that O&M staffing will reflect the physical composition of the district and its structures. We believe this influence over-rides neutral geographic salary differentials and calls for inclusion of O&M personnel expenditures in our NPS proxy analysis.

Results of the O&M/NPS Analysis

Using O&M expenditures as a proxy for NPS yields a narrower range of expenditures per student. Table 3.3 shows a range from $616 per student in Sitka to $5,411 in the North Slope (column 3). Table 3.3 shows that nonpersonal services costs in the North Slope district are about nine times higher than in Sitka, which is a district of similar size. No data on comparative costs (from region to region of Alaska) support differentials this large. Even consideration of the lesson demonstrated in the "heating oil" example seemed unable to account for differentials of this magnitude. This puzzling result is cause for a brief discussion of the limits of statistical analysis.

Table 3.3
Operations and Maintenance Expenditures by School Districts

Max	5,411
Min	616
Avg.	1,226
Std. Dev.	1,192
Spread	8.78

School District	DOE Count of Students	Average 1996 & 97 O&M Expenditures	Average O & M per Student
Total	**122,897**	**150,674,956**	
Alaska Gateway	552	1,330,346	2,410
Aleutian Region	21	94,536	4,502
Aleutians East	355	1,044,972	2,944
Anchorage	46,159	36,976,472	801
Annette Island	444	581,049	1,309
Bering Strait	1,679	6,004,444	3,576
Bristol Bay	301	554,597	1,843
Chatham	337	523,802	1,553
Chugach	144	334,437	2,322
Copper River	659	1,137,192	1,727
Cordova	519	554,797	1,069
Craig City	424	364,392	859
Delta/Greely	885	1,005,466	1,137
Denali	384	728,899	1,898
Dillingham	524	635,933	1,214
Fairbanks	15,816	14,115,424	892
Galena	150	623,131	4,154
Haines	435	542,039	1,246
Hoonah	278	628,917	2,262
Hydaburg	114	313,476	2,759
Iditarod	423	1,353,102	3,202
Juneau	5,515	4,278,051	776
Kake	190	443,508	2,334
Kashunamiut	244	543,650	2,228
Kenai	10,281	13,125,825	1,277
Ketchikan	2,850	2,798,832	982
Klawock	220	348,989	1,585
Kodiak	2,872	3,117,721	1,086
Kuspuk	468	1,148,363	2,452
Lake & Peninsula	498	2,382,923	4,788
Lower Kuskokwim	3,275	8,032,101	2,452
Lower Yukon	1,695	4,505,706	2,658
Matanuska	12,037	9,399,692	781
Nenana	161	317,386	1,971
Nome	733	1,449,194	1,977
North Slope	1,806	9,772,145	5,411
Northwest Arctic	1,892	5,808,701	3,070
Pelican	38	147,813	3,864
Petersburg	754	881,308	1,170
Pribilof	213	414,998	1,947
Sitka	1,805	1,112,213	616
Skagway	131	226,327	1,724
Southeast Island	350	793,111	2,267
Southwest	630	2,207,151	3,505
St. Mary's	129	292,051	2,262
Tanana	94	459,101	4,884
Unalaska	353	604,690	1,714
Valdez	896	1,213,670	1,355
Wrangell	555	445,256	802
Yakutat	175	308,806	1,765
Yukon Flats	423	1,907,699	4,514
Yukon Koyukuk	625	1,578,891	2,526
Yupiit	387	1,161,671	3,002

Limitations of Statistical Analysis

Statistical analysis can identify anomalies but does not provide explanations for real-world events. Unfortunately, based on the data available to us, we are unable to offer a complete explanation of the broad range of differences in observed NPS expenditures. Raw NPS expenditures per student vary from school district to school district by a factor of nearly 25. Limiting the analysis to expenditures that are more consistent between districts reduces the range of variation, as expected, but the range remains very broad.

The study team again examined the hypothesis that districts spend no more than is necessary on nonpersonal services. Does the broad range of expenditures indicate that some districts spend too much on NPS? Does the broad range reflect differences in local priorities, cultural needs, design and condition of buildings and equipment, use of different kinds of fuels in different areas, climate, geography, and other important influences on expenditure decisions? Without detailed information about how individual districts are structured, staffed and managed, we can offer only a statistical answer.

The essence of that answer is that in any distribution of observed values–such as per-student NPS expenditures – some variation in values is expected. Applying regression analysis to NPS expenditures per student would provide a formula describing what expenditure levels "should be" and identifying variations from the formula.[35] Unfortunately, there is no way to determine whether these variations are due to unnecessary expenditures or to the effects of location and other valid reasons for the variation. That is, it would be impossible to determine "errors" from what we are trying to measure.

Summary and Conclusions

The study team concluded that the most reasonable approach to determining NPS multipliers was to use the subset of expenditures identified above, but to impose limits on per-student expenditures. The conclusion was based on the following considerations:

1. Although there are strong theoretical arguments for using O&M costs to determine the allocation of NPS aid, multipliers based on O&M expenditures would result in significant reallocation of funds from small districts to large districts. The study team could not support this reallocation without access to more detailed information about district operations that would be available only from management audits.

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[35] Regression analysis is a statistical tool for determining the relationship of one variable with other variables.

2. There are also strong arguments for using a broader measure of expenditures than those included in the O&M accounts. District size and location, while important, cannot fully explain the range of per-student NPS expenditures. The study team found the arguments for a broad measure more compelling than those for using only O&M expenditures. The broader measure reflects differences in local priorities, cultural needs, climate, geography, travel costs and other important influences on expenditures. Other factors that influence NPS expenditure levels include
    - the number of schools in a district, how far they are from each other and from the district office, and whether there are roads connecting them,
    - the type and condition of buildings and large equipment,
    - the management methods of individual administrators,
    - the educational expectations of local parents and other citizens and the degree to which those constituencies have direct influence over school and district administrators.
3. Basing multipliers on current expenditure data would simply mirror "what is." The study team concluded that we had no basis for forcing all districts to fit a formula that placed all districts in a very narrow range, but that the broad range of current expenditures warrants some limitation of unusually high expenditures. Although any limit is arbitrary, the argument that the overwhelming majority of districts manage to operate at lower expenditure levels is compelling.
4. Districts with abnormally low per-student expenditures should receive additional aid to bring them closer to the average. This method of adjustment – cutting off the peaks while filling in a portion of the valleys – arguably overcompensates districts that have low per-student expenditures due to relatively low costs. However, failing to "fill in the valleys" would penalize districts with relatively low expenditures due to low past funding levels or to efficient operations.

The study team's solution to the question of how much to reward districts with abnormally low expenditures per student was to bring all districts up to Anchorage's per-student expenditure level. This minimum applied only to Juneau, and raised the district's NPS allocation by about $5 dollars per student, or $24,000 total.

Table 3.4 shows how a two-standard-deviation cap affects the NPS market basket. District expenditures affected by the cap are shown in bold type. Full spreadsheets showing the determination of multipliers are included in the technical appendix to this report. A summary of steps in the process follows:

1. Determine the average per-student expenditure in each category. (The Aleutian Region and Pelican were dropped from this computation because their small size causes them to have per-student expenditures that cannot be compared reasonably with expenditures of other districts.)[36]
2. maximum per-student expenditure level in each category. The limit for each category is the category average plus two standard deviations.[37]
3. Adjust expenditures so they equal the amount of funding available. This adjustment is necessary because the expenditures we use in the analysis are a sample rather than a full representation of expenditures.
4. Apply the expenditure cap to each category of NPS expenditures.
5. Use actual expenditure data to determine instructional and noninstructional components of aid for each district.
6. Divide the adjusted allocations in each district by the number of students in respective districts to determine per-student allocations.
7. Apply a minimum per-student allocation level equal to the amount of per-student NPS aid received by Anchorage.
8. Calculate multipliers by dividing each district's per-student allocation by the statewide average per-student expenditure level.
9. Normalize the multipliers by dividing each district's multiplier by the minimum multiplier. This process ensures that no multiplier is less than 1.0.

For NPS expenditures, Anchorage and Juneau have multipliers of 1.0. The Aleutian Region has the largest multiplier (11.610) and several rural districts have multipliers larger than 5.0.

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[36] These small districts were brought in at the end of the analysis. Effectively, they were not subject to the expenditure limits, so that multipliers for them reflect current per-student expenditure levels.

[37] Standard deviation is a common statistical measure of dispersion, or variation, in a set of observations. Typically, two-thirds of all observations are within one standard deviation of the mean (average) and 95 percent of observations are within two standard deviations. This means that about 2.5 percent of observations will be less than two standard deviations from the mean and 2.5 percent will be more than two standard deviations above the average. We applied a two-standard-deviation limit because we believe it reflects the natural differences between school districts while making modest adjustments to the most abnormal expenditure levels.

Table 3.4
Effect of Limiting Nonpersonal Services Expenditures per Student to Two Standard Deviations above the Mean
(for the purpose of computing a multiplier)

Max	684	928	1,202	395	178	5,576
Min	12	165	144	20	18	406
Std. Dev.	233	234	331	131	51	1,003
Spread	57.88	5.63	8.34	19.76	10.03	13.75

1996 Audited Expenditures per Student (avg. 96-97 for utilities)
Limited to Two Standard Deviations from the Mean

	Travel	Supplies	Utilities	Insurance	Communi-cations	Market Basket	Uncapped Market Basket
	Mean plus 2 Std. Deviations						
School District	**684**	**928**	**1,202**	**395**	**178**		
Alaska Gateway	136	559	886	325	110	2,016	2,016
Aleutian Region						5,576	5,576
Aleutians East	**684**	**928**	981	319	**178**	3,090	4,053
Anchorage	12	190	165	21	18	406	406
Annette Island	331	558	280	303	88	1,560	1,560
Bering Strait	**684**	693	**1,202**	323	110	3,013	3,187
Bristol Bay	519	377	771	92	59	1,819	1,819
Chatham	498	414	608	168	119	1,806	1,806
Chugach	493	652	659	**395**	**178**	2,377	2,426
Copper River	128	483	450	256	57	1,374	1,374
Cordova	37	205	468	59	35	803	803
Craig City	245	609	262	20	43	1,178	1,179
Delta/Greely	56	278	311	187	63	895	895
Denali	195	525	428	307	100	1,555	1,555
Dillingham	248	313	241	31	49	882	882
Fairbanks	17	275	212	38	37	579	579
Galena	643	**928**	**1,202**	**395**	116	3,285	4,471
Haines	90	317	451	43	35	935	935
Hoonah	321	342	925	83	63	1,733	1,733
Hydaburg	660	864	735	**395**	51	2,705	2,715
Iditarod	665	717	1,112	353	**178**	3,024	3,088
Juneau	12	165	144	94	22	436	436
Kake	296	388	755	152	76	1,666	1,666
Kashunamiut	375	751	636	215	71	2,048	2,048
Kenai	59	183	302	100	41	685	685
Ketchikan	57	218	286	74	23	657	657
Klawock	444	588	474	103	124	1,734	1,734
Kodiak	150	329	391	41	41	952	952
Kuspuk	392	553	860	257	146	2,207	2,207
Lake & Peninsula	**684**	602	**1,202**	**395**	170	3,052	3,985
Lower Kuskokwim	509	817	615	289	105	2,335	2,335
Lower Yukon	245	627	1,070	288	86	2,316	2,316
Matanuska	12	201	161	32	26	432	432
Nenana	194	402	552	250	71	1,469	1,469
Nome	129	362	712	235	62	1,501	1,501
North Slope	**684**	**928**	**1,202**	113	**178**	3,105	3,669
Northwest Arctic	290	518	**1,202**	193	86	2,289	2,353
Pelican						2,926	2,926
Petersburg	101	369	522	99	33	1,124	1,124
Pribilof	440	579	643	**395**	**178**	2,236	2,309
Sitka	20	216	230	31	27	525	525
Skagway	392	460	615	146	71	1,683	1,683
Southeast Island	327	544	569	233	165	1,838	1,838
Southwest	435	**928**	1,105	383	113	2,965	3,357
St. Mary's	217	678	759	**395**	63	2,111	2,226
Tanana	**684**	**928**	**1,202**	**395**	141	3,350	4,607
Unalaska	682	490	615	183	68	2,038	2,038
Valdez	69	372	335	26	38	840	840
Wrangell	151	309	235	62	46	802	802
Yakutat	380	609	727	92	133	1,941	1,941
Yukon Flats	543	**928**	**1,202**	31	**178**	2,882	3,776
Yukon Koyukuk	**684**	**928**	855	361	175	3,004	3,233
Yupiit	666	686	705	228	120	2,405	2,405

Note: Aleutian Region and Pelican were omitted from the analysis due to small size.

Chapter IV. Administrative Allocations

Administrative costs as defined in this study include only the personnel costs listed in the "District Administration" accounts of each school district. School administrative costs are included in the instructional allocations described in Chapter II and non-personnel costs are included in the NPS allocations described in Chapter III.

Steps to obtain the administrative multipliers are identical to those described for the NPS multipliers in the previous chapter. Details of the multiplier computation are in the technical appendix to this study.

A statistical analysis of audited expenditure reports from all 53 school districts produced the administrative multipliers shown in Table 4.1. Several districts have multipliers of 1.0, while several rural districts have multipliers greater than 5.0. The multipliers apply only to administrative expenditures, which are approximately 4.5 percent of the total amount of education aid allocated to school districts. The multipliers are intended to be applied as follows:

1. Multiply the student count in each district by the district's administrative multiplier (as shown in Table 4.1) to obtain an adjusted student count.
2. Add the adjusted student count for each district to obtain a statewide total.
3. Divide the (legislatively determined) available amount of administrative aid by the statewide adjusted student count to obtain the statewide per-student allocation.
4. Multiply each district's adjusted student count by the statewide per-student allocation to obtain the amount of administrative aid allocated to each district.

Summary and Conclusions

Table 4.2 shows administrative costs (personnel costs only) for each district. Column 2 shows actual administrative expenditures for 1996, column 3 shows administrative expenditures per student, and column 4 shows the impact of imposing a "two standard deviation cap" on per-student administrative expenditures. (Districts affected by the cap have bold type in column 4.)

Table 4.1
Multipliers for the Administrative Component of Education Aid

School District	Multiplier	School District	Multiplier
Alaska Gateway	3.301	Klawock	1.415
Aleutian Region	14.027	Kodiak	1.318
Aleutians East	3.166	Kuspuk	7.450
Anchorage	1.000	Lake & Peninsula	4.152
Annette Island	1.162	Lower Kuskokwim	3.147
Bering Strait	3.437	Lower Yukon	2.747
Bristol Bay	3.455	Matanuska	1.166
Chatham	2.470	Nenana	4.690
Chugach	4.914	Nome	2.513
Copper River	2.347	North Slope	5.385
Cordova	2.489	Northwest Arctic	6.732
Craig City	1.000	Pelican	4.355
Delta/Greely	2.400	Petersburg	1.000
Denali	3.376	Pribilof	5.722
Dillingham	1.614	Sitka	1.000
Fairbanks	1.000	Skagway	3.181
Galena	2.066	Southeast Island	3.394
Haines	1.052	Southwest	3.085
Hoonah	1.278	St. Mary's	1.500
Hydaburg	1.428	Tanana	2.449
Iditarod	5.032	Unalaska	2.407
Juneau	1.062	Valdez	1.911
Kake	1.811	Wrangell	1.000
Kashunamiut	4.555	Yakutat	1.961
Kenai	1.000	Yukon Flats	3.613
Ketchikan	1.000	Yukon Koyukuk	4.097
		Yupiit	5.652

Table 4.2
Administrative Expenditures
(personnel costs only) by School Districts in Alaska, 1996

Max	1,863
Min	200
Std. Dev.	425
Spread	9

School District	DOE Count of Students	1996 Administrative Expenditures (Personnel Costs Only)	1996 Administrative Expenditures per Student	Limited 1996 Administrative Expenditures per Student
Total	**122,897**	**41,445,679**	**336**	
Alaska Gateway	552	373,856	677	677
Aleutian Region	21	130,173	6,199	6,199
Aleutians East	355	405,814	1,143	1,143
Anchorage	46,159	9,594,921	208	208
Annette Island	444	262,051	590	590
Bering Strait	1,679	1,108,514	660	660
Bristol Bay	301	238,101	791	791
Chatham	337	268,993	797	797
Chugach	144	205,695	1,428	**1,186**
Copper River	659	305,061	463	463
Cordova	519	314,128	605	605
Craig City	424	139,933	330	330
Delta/Greely	885	405,413	458	458
Denali	384	220,534	574	574
Dillingham	524	160,340	306	306
Fairbanks	15,816	3,159,017	200	200
Galena	150	213,494	1,423	**1,186**
Haines	435	131,985	303	303
Hoonah	278	168,160	605	605
Hydaburg	114	97,259	856	856
Iditarod	423	386,687	915	915
Juneau	5,515	1,364,462	247	247
Kake	190	226,907	1,194	**1,186**
Kashunamiut	244	262,108	1,074	1,074
Kenai	10,281	2,256,185	219	219
Ketchikan	2,850	624,542	219	219
Klawock	220	182,529	829	829
Kodiak	2,872	780,905	272	272
Kuspuk	468	545,464	1,165	1,165
Lake & Peninsula	498	556,519	1,118	1,118
Lower Kuskokwim	3,275	1,697,818	518	518
Lower Yukon	1,695	837,983	494	494
Matanuska	12,037	2,942,263	244	244
Nenana	161	180,655	1,122	1,122
Nome	733	343,630	469	469
North Slope	1,806	3,364,387	1,863	**1,186**
Northwest Arctic	1,892	2,717,839	1,436	**1,186**
Pelican	38	61,090	1,597	1,597
Petersburg	754	206,220	274	274
Pribilof	213	287,000	1,346	**1,186**
Sitka	1,805	393,981	218	218
Skagway	131	208,123	1,585	**1,186**
Southeast Island	350	352,039	1,006	1,006
Southwest	630	468,404	744	744
St. Mary's	129	42,084	326	326
Tanana	94	120,081	1,277	**1,186**
Unalaska	353	183,588	520	520
Valdez	896	312,623	349	349
Wrangell	555	170,985	308	308
Yakutat	175	164,144	938	938
Yukon Flats	423	296,424	701	701
Yukon Koyukuk	625	560,972	897	897
Yupiit	387	443,596	1,146	1,146

Note: Aleutian Region and Pelican were omitted from the analysis due to small size.

Note: An expenditure limit of two standard deviations above the mean is applied only for the purpose of computing multipliers.

Variation in administrative expenditures among districts is larger than for NPS expenditures, particularly for small districts. This result was unexpected; the study team anticipated that administrative costs would depend primarily on district size while NPS costs would be affected by location as well as size, and therefore have a wider range.

It is possible that administrative staffing levels are less dependent on the number of students served than we anticipated, but it appears that **the impact of small size simply overwhelms all other impacts, causing per-student administrative costs to be much higher in small districts than in larger districts.** For example, a $50,000 administrative salary spread among Anchorage's nearly 50,000 students costs $1 per student while a $50,000 administrative salary spread among a district with 200 students costs $250 per student. **This aspect of administrative cost variation makes a strong case for consolidated or centralized administrative services.**

Figure 4.1 shows administrative costs per student (with large districts and the Aleutian Region omitted for scaling reasons) for each district. The figure shows that several small districts are able to operate with per-student administrative costs of less than $400, while other districts of similar size spend twice that amount. This conflicts with the notion that districts of small size *must* have relatively high per-student administrative costs because the costs are spread over few students.

Figure 4.2 explores administrative costs further. The figure shows the (1996) administration share of total expenditures for each district. After adjusting administrative multipliers by the proportion of administrative spending in each district, Kenai, Fairbanks and the Southeast communities of Ketchikan, Petersburg, Wrangell, Craig and Sitka have an administrative multiplier of 1.0. This prevents districts that have low costs due to exceptionally efficient management and/or relatively low current formula allocations) from being penalized for current efficient practices.

Key Issues

The study team is concerned that administrative multipliers reflect "what should be" to a lesser degree than we were striving for. However, none of the panel members was confident that reasons for variation in per-student administrative costs could be identified without thorough reviews on a district-by-district basis.

For example, Sitka and the North Slope are districts of similar size (1,800 students). Sitka spends $400,000 ($220 per student) on administrative salaries while the North Slope spends $3.4 million ($1,860 per student). Only thorough investigation of district administrative practices could determine whether Sitka has discovered a magic formula for administration, has chosen to spend less on curriculum development or other areas that will eventually be reflected in the relative quality of education delivered, is located in an area in which costs are substantially lower, or spends less on administration because there is relatively less money available to spend.

Figure 4.1--Administrative Expenditures per Student

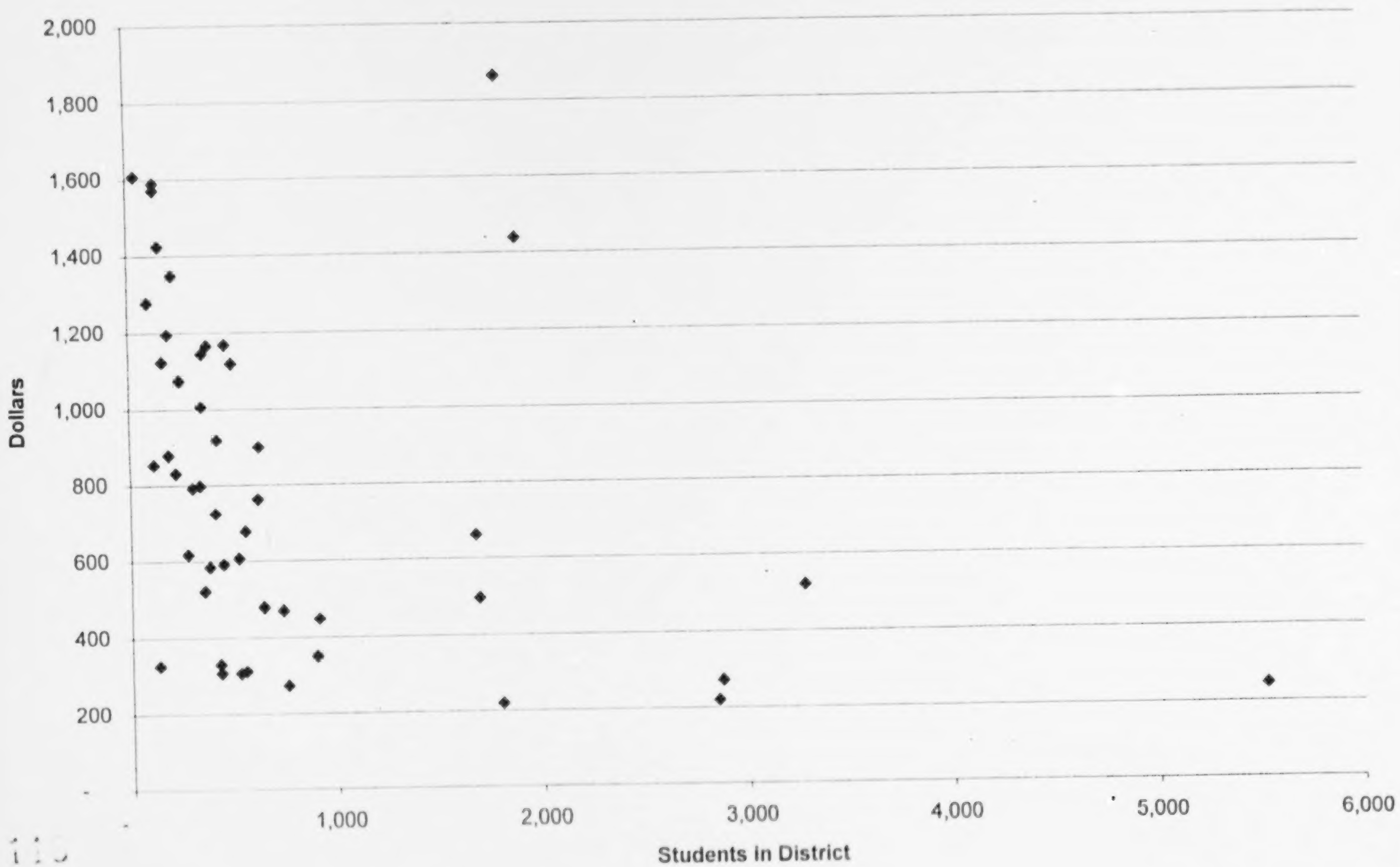
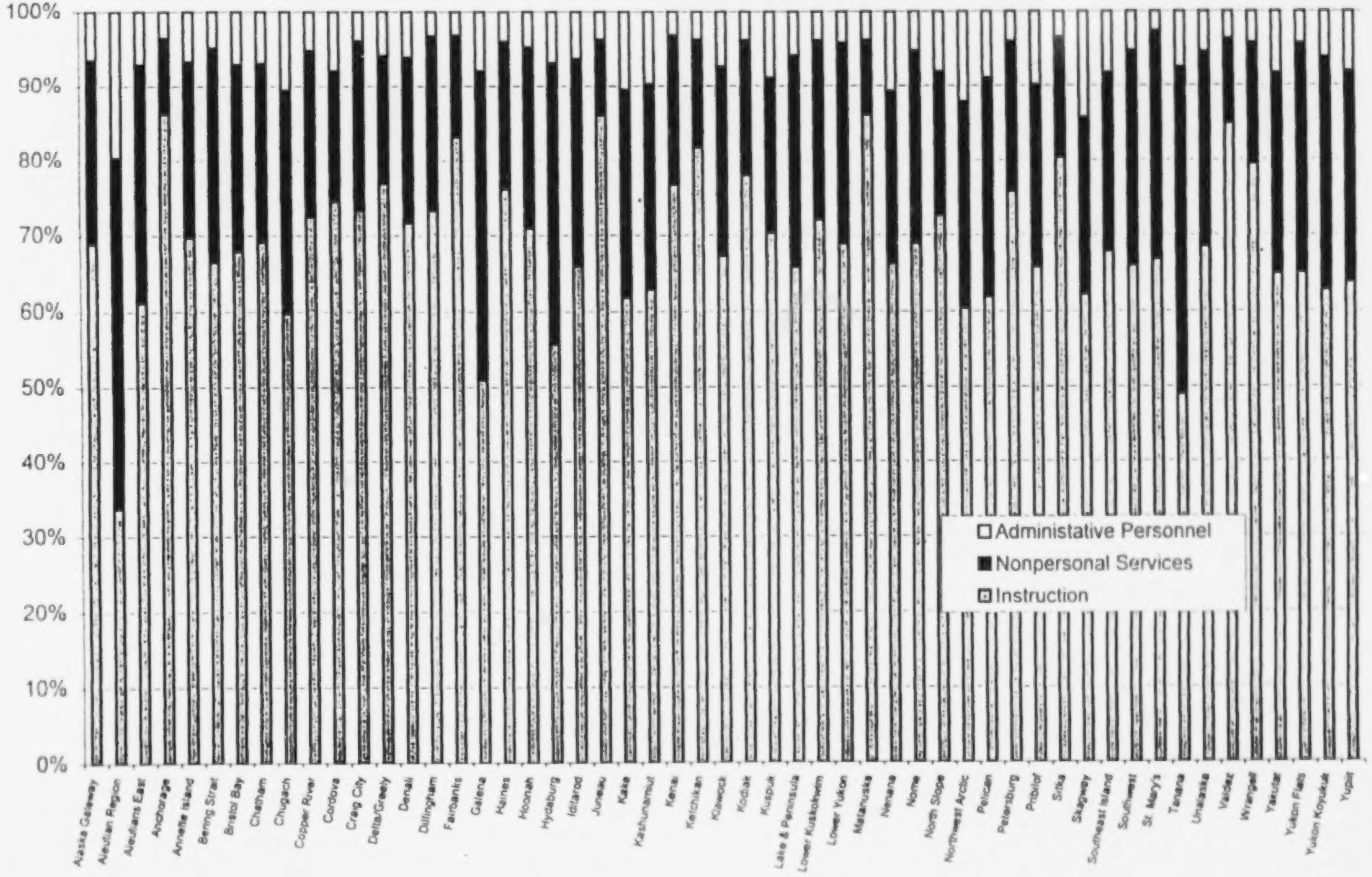


Figure 4.2--Expenditures by Alaska School Districts, 1996



While it is possible to manipulate existing data in more and more extensive ways in order to find "explanations" for expenditure variations, this is neither an efficient nor reliable method. The shortcomings of this study with respect to administrative differentials could be addressed by a series of management audits to ascertain the following:

- The effects of any differences in accounting practices on the current results.
- Other unidentified sources of inaccuracy in the existing data or analysis.
- Patterns of management practice, school or district structure and/or local factors and influences that may contribute to the large current differences from one district to another in expenditures per student.
- The potential for cost savings as a result of consolidation of districts, cooperative or centralized administrative structures or other system efficiencies. For example, audits might consider:
    - How insurance levels and carriers are determined.
    - Whether plant and equipment investments could reduce overall costs.
    - Whether use of technology could alter spending patterns, particularly for travel and communications.

Insights from these investigations would add significantly to the interpretation of the statistical analysis. Additional insight into expenditure patterns might be gained by tracking historical data over time to try to better quantify effects of year-to-year funding levels on expenditures. It may be worthwhile to repeat the analysis periodically using a rolling average of three or more years' financial reports.

In conclusion, the study team is comfortable with the statistical approach for allocation of funding for district administration, but with certain limits.

- First, **the revised multipliers may force some districts to operate more cost-efficiently, but the real issue appears to be inefficiently sized districts rather than inefficient administrators.** Limits imposed on per-student administrative expenditures for purposes of developing multipliers were not stringent. The limits – a two-standard-deviation cap for districts with exceptionally high administrative expenditures and a floor equal to per-student administrative expenditures in Anchorage – narrows the range of multipliers, but the range remains broad. Perhaps the best way to reduce administrative costs is to explore cooperation among districts and centralization and consolidation of administrative functions.
- Second, we recommend management audits to further learn the causes of exceptionally high and low administrative expenditures. Decision-making can be improved once this knowledge is gained.
- Third, until further research is done and better quality databases are available to decision makers, the study team recommends all districts be protected from losses by means of transitional implementation of the adjustment factors so that no district loses aid without sufficient time to plan.

Chapter V. Additional Considerations

This chapter provides additional discussion of relevant issues that were not treated as fully as desired in other sections of the report. While the topics vary, the purpose of Chapter V is to amplify discussion of key issues in school cost research.

A brief discussion of the "size of the pie" makes the point that the statistical approach offers an improved, but more complex, education funding formula. Shifts in legislative allocation among the three components of the formula can change allocations to districts.

The second section of Chapter V deals with methods for altering the implementation of the statistical approach. There are innumerable options possible; we discuss only two. Although this chapter presents little quantitative analysis, it does indicate the probable effect of applying the alternatives.

Third, we present background discussion relevant to the recommendation to eliminate the area cost differential (ACD) for the instructional component. While some of the ACD discussion duplicates points made earlier in the study, it is presented in more detail here.

The Size of the Pie(s)

The statistical approach does not establish any fixed level of school expenditures. It is a vehicle for equitable distribution of the "educational funding pie" on the basis of student enrollment adjusted for school size and location – regardless of the size of the pie. The size of the pie is determined by the combination of available State revenue and the political process. Each district, under the statistical method, is allocated a proportion of the pie, not a specific level of funding.

Perhaps the most important point in this discussion is that there are three pies – instruction, nonpersonal services and administration – and that each pie is divided differently. The instructional pie is divided most evenly among districts because the instructional component has the lowest multipliers. Both noninstructional components have higher multipliers than does the instructional component. High multipliers in a district mean that adjusted student counts – and so allocations of aid – are disproportionately high. The implication of the higher range of multipliers in the noninstructional components is that **shifting money from the instructional pie to the noninstructional pies will shift the distribution of aid to districts with high noninstructional multipliers.**

The funding level in each component does not affect the calculation of multipliers, but it does affect the aid allocated as a result of those multipliers. We did not test the sensitivity of allocations to the size of the pies.

Additional Allocation Considerations

The statistical approach that is the basis for this study would make public school funding more equitable. Essentially, the statistical method found that the current funding formula undercompensates some districts – generally those with high area cost differentials (ACDs) – for nonpersonal services costs and at the same time overcompensates many of these same districts, and some others as well, for personnel costs. The approach makes no judgments about proper or improper expenditures in any district. It simply identifies and quantifies the extent of differences in nonpersonal services and administrative expenditures. The reasons for those differences and any decisions about their propriety are beyond the scope of this study effort.

The major areas in which alternate scenarios might be considered are

- area cost differentials for the instructional component,
- schools instead of funding communities as the basic units for funding (which is addressed adequately in Chapter II and is not discussed in this chapter), and
- other limits on nonpersonal services and administrative costs.

Equity in Instructional Allocation

Research of instructional salaries and pay scales, and of private sector compensation practices in Alaska indicate that area cost differentials for personnel based on the household cost of living are rarely paid and that districts do not have to pay high geographic differentials to attract personnel. In fact, average salaries in major urban school districts and smaller remote districts are often about the same because higher starting salaries in rural areas are offset by greater longevity in urban districts.

The study team's recommendation to provide no ACD for the instructional component would provide the same level of funding support per teacher for all districts. Any alternative to this recommendation is fraught with potential for aggravating inequities among districts.

ACDs Based on Differences in Average Salaries

ACDs based on average instructional salaries are by far the most supportable, because average salaries are an accurate measure of costs incurred by school districts. However, this alternative would reward districts that have chosen to pay more than average for instructional personnel and penalize districts that historically have chosen to pay less than the state average. Districts have chosen to compensate instructional personnel at different levels for many reasons. These may include attracting superior personnel, lack (or surplus) of funds under current law, poor or excellent collective bargaining skills and high non-personnel costs, for example.

In addition, average salaries are highly dependent upon average teacher experience, which can change from year to year. Multipliers are expected to reflect less variable factors and would not respond to changes in average salaries once the multipliers are implemented. One solution to this problem is to add a "longevity factor" to the adjustment process. Several states provide additional funding to districts with average longevity greater than the statewide average.

The impact of an ACD based on average instructional salaries would be mixed. Anchorage's average is very close to the statewide average salary, so that nearly half of all districts – including several with high current ACDs – would receive relatively less aid if ACDs were based on average salaries. A longevity adjustment would tend to shift aid from rural districts to urban districts.

Allocation based on cost-of-living differentials

Another alternative could be to continue the current (and – in light of the study findings – irrelevant) practice of allocating funds to districts based on household cost-of-living differentials. Disadvantages of this alternative are:

- High pay differentials are not necessary to attract personnel, judging from the actual practices of districts with both high and low current ACDs.
- Cost-of-living differentials do not compensate for costs associated with greater job longevity in urban areas with low ACDs.
- The household cost of living is not directly related to the actual cost of staffing a school.

ACDs based on prices of household goods would favor rural districts.

Equity in Nonpersonal Services and Administration Allocations

Due to data limitations and the exceptionally wide variations in actual district expenditures, approaching equity in these allocation categories is more difficult. The statistical method limits (for purposes of developing multipliers) only extreme per-student expenditures. A cap of two standard deviations above the mean and a floor equal to Anchorage's per-student expenditures cut off the most extreme peaks and fill in the lowest valleys in per-student spending. The method has the advantages of not penalizing the lowest spending districts nor rewarding the highest spending ones by continuing past funding practices.

However, until data become available to understand the reasons for these variations, the study team is reluctant to recommend more than modest adjustments. As a result, sound alternatives for further adjusting the nonpersonal services and administration allocations appear very limited at this point.

One might consider a more rigid dollars-per-student allocation based on the size factor derived from the instructional size analysis. However, this eliminates consideration of the many factors affecting cost that are not related to size alone and would result in significant undercompensation for districts in high cost areas. The research, even with its limitations, is conclusive in that each of the three cost categories responds to very different factors and should have unique area cost adjustment factors.

Discussion of The Personnel Area Cost Differential Issue

The personnel cost component (which constitutes from 60 percent to 90 percent of a district's total costs, depending on the district) has been based on the household cost of living in each of the 53 districts.

The underlying principle has been salary equity for school district personnel, which may or may not mean equity for students. The thinking goes, "If it costs 30 percent more than in Anchorage to operate a household in a particular district, that district needs 30 percent more personnel funding (for classified as well as certified personnel) as equity compensation."

The obvious weakness in this argument is that the cost of operating a household is not the cost of operating and staffing a school. Further, compensation for household cost of living assumes that school district employees need significant differential incentives to take local school jobs. Analysis of both instructional salaries and other occupational data concludes this is not the case.

Still, most of the current ACD granted for location equity is based on the cost of operating a household, not staffing a school. While household cost of living is the single most important factor in the ACD, it fails to address the most important issue of school funding. That issue is "What does it cost to staff a school so it can deliver an appropriate level of education to Alaska children, regardless of geographic location?" That issue cannot be addressed by determining the price of bread in local grocery stores.

There are two apparent historical reasons for using household costs instead of school costs. The first reason has been lack of school cost data. Household cost-of living-data has existed in some form ever since statehood, while little data has been developed on the differences in operating and staffing schools. The McDowell Group's *Alaska Geographic Differential Study* of 1985 is the single study since statehood that measured geographic differences in the complete range of household expenditures. With some adjustments for political considerations, this study is the basis for the personnel side of the current ACDs paid to school districts. Other studies have been largely confined to either food or housing and did not address transportation, medical, recreation and other significant household costs.

The second reason for using household cost of living as a measure of most of the cost of operating a school was the thinking by some that salary equity – regardless of other factors such as market demand and supply, lifestyle preference, local economic conditions, presence or absence of amenities, and cultural consideration – was a bottom line for school district personnel. Under the terms of the RFP, this study is required to address and offer alternatives to "existing practices."

Study Results of Salary Differential Research

In an effort to identify actual school costs, several research tasks were undertaken by the McDowell Group. These included an analysis of actual instructional salaries paid by districts and schools of all sizes, an analysis of district pay scales at all levels of experience and education, an Occupational Data Base research effort comparing salaries of 25 different occupations in all areas of Alaska, research on pay practices by private sector firms with multiple locations, and review of recent cost-of-living research in Alaska.

Two conclusions were obvious. First, the research found that school districts do not typically pay salary differentials as high as the district Area Cost Differentials, and some districts with high differentials pay less than the statewide average. Some districts do have higher starting salaries, but their scales and actual pay practices do not generally reflect the personnel differential incorporated into the district ACD.

Further, most other entities – both private sector and government – do not provide a differential. Only the State of Alaska has a formal pay differential based on the estimated household cost of living. The federal government pays no differential within Alaska (though it pays 25 percent more than in the "Lower 48"). More conclusive are private sector practices. If anything, the private sector pays a reverse differential with wages lower in rural areas than in Anchorage for a wide range of 25 occupations ranging from bartender to engineer. The exception was one statewide company that paid differentials in two remote locations (out of over 100) for housing. The amount of the differential was about half that of the State of Alaska differential in these two locations.

Household Cost of Living Research

The second conclusion of this study's personnel cost research was that true differences in cost of living still exist and have probably not declined since the 1985 McDowell Group study, the *Alaska Geographic Differential Study*. The most reliable indicator since statehood has been the University of Alaska Cooperative Extension Service's Cost of Food at Home Index, which shows little change over the past twelve years.

Alaska's economic maturity following the trans-Alaska pipeline construction brought modern merchandising to urban Alaska and actually accentuated the price differences between urban and remote Alaska when compared to pre-pipeline days. A review of sound cost-of-living research shows little change in these price differences from the early 1980's to the present day.

We are left with the paradox that groceries and many other household items continue to cost more in outlying (no road access) areas but – apart from state government – little differential compensation is paid in Alaska, including in school districts. Clearly, the predominant private and public policy is to pay what is necessary to attract and retain employees but not to compensate specifically for household cost of living differences.

In other states, living costs are generally lower in rural areas and cost differential policies in most states compensate urban personnel for higher living costs. In Alaska, some costs in road-accessible rural areas are lower. Historically, housing in many districts (even in a number of remote districts) has been less expensive than in Anchorage. However, retail prices are obviously lower in Anchorage than in rural areas of the state.

Generally, urban costs throughout Alaska are similar to those in Anchorage. In smaller urban communities that benefit from road, air and rail access to urban centers, costs appear to be the same or a bit higher than Anchorage. In the truly remote areas of Alaska, virtually all costs are higher, except housing in some cases.

Compensation Choices Made by School Districts

The salary levels of instructional personnel are a far more complex issue than simply stating that most districts that receive additional aid due to an ACD do not typically pass the money on to instructional personnel. One reason for urban districts paying as much or more than districts with higher ACDs may be a desire to recruit and retain superior instructional personnel. Districts are clearly free to make these choices. A district can choose either a generous or budget-minded negotiating policy. Districts can also offer higher pay scales under the assumption that higher pay would help attract high quality personnel.

Thus, the issue is not that smaller districts are paying too little or urban districts paying too much. Neither is the case. Instead they simply are paying what they have chosen to pay.

In summary, it is clear that market forces and district policy choices, not household cost of living, already determine the cost of instructional staffing. It is also clear that this cost is only slightly related to the cost of operating a household. Our study recommendation is to fund a *level of staffing* adjusted for school size as calculated in the body of this report. Granting similar dollar allocations for similar staffing levels appears to be a step toward equity.

Technical Appendix

A. Graphs of School Size Categories

B. Size Adjustment Impact (School List)

C. Size Adjustment by Funding Community (School List)

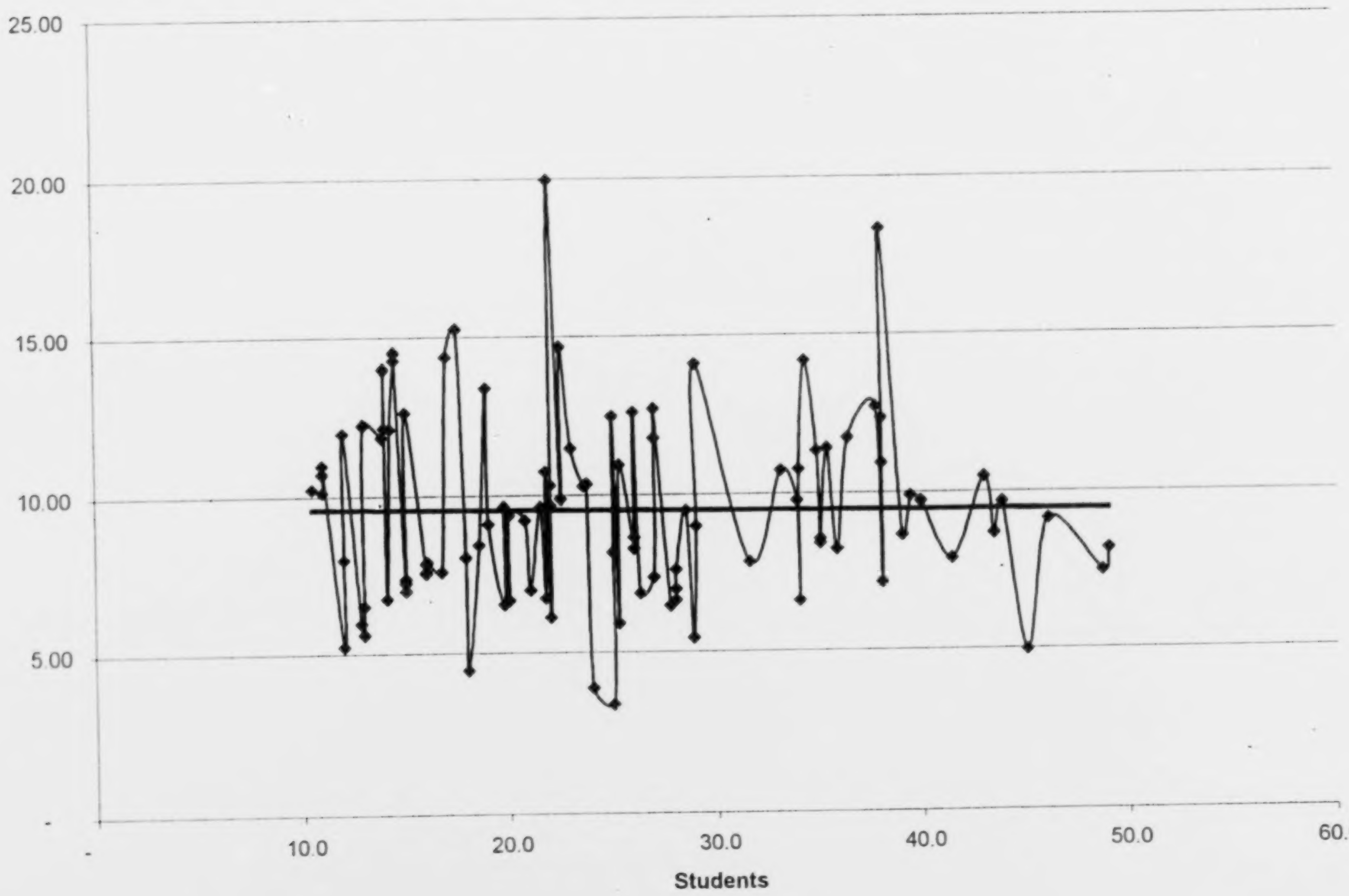
D. Occupational Data Base (ODB) Statistical Tests

E. Certificated Staff Regression Results

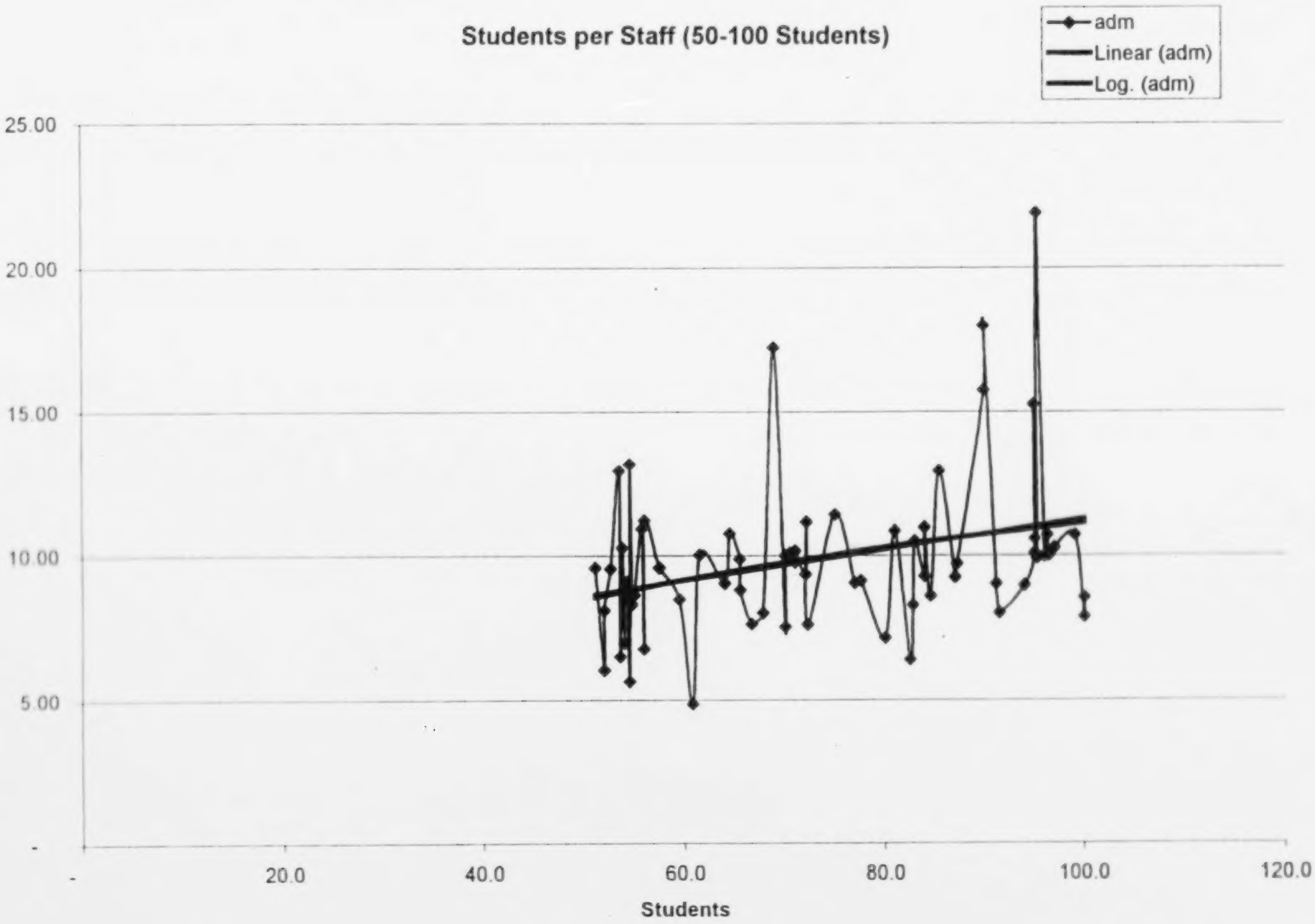
F. Administrative and Nonpersonal Services Costs

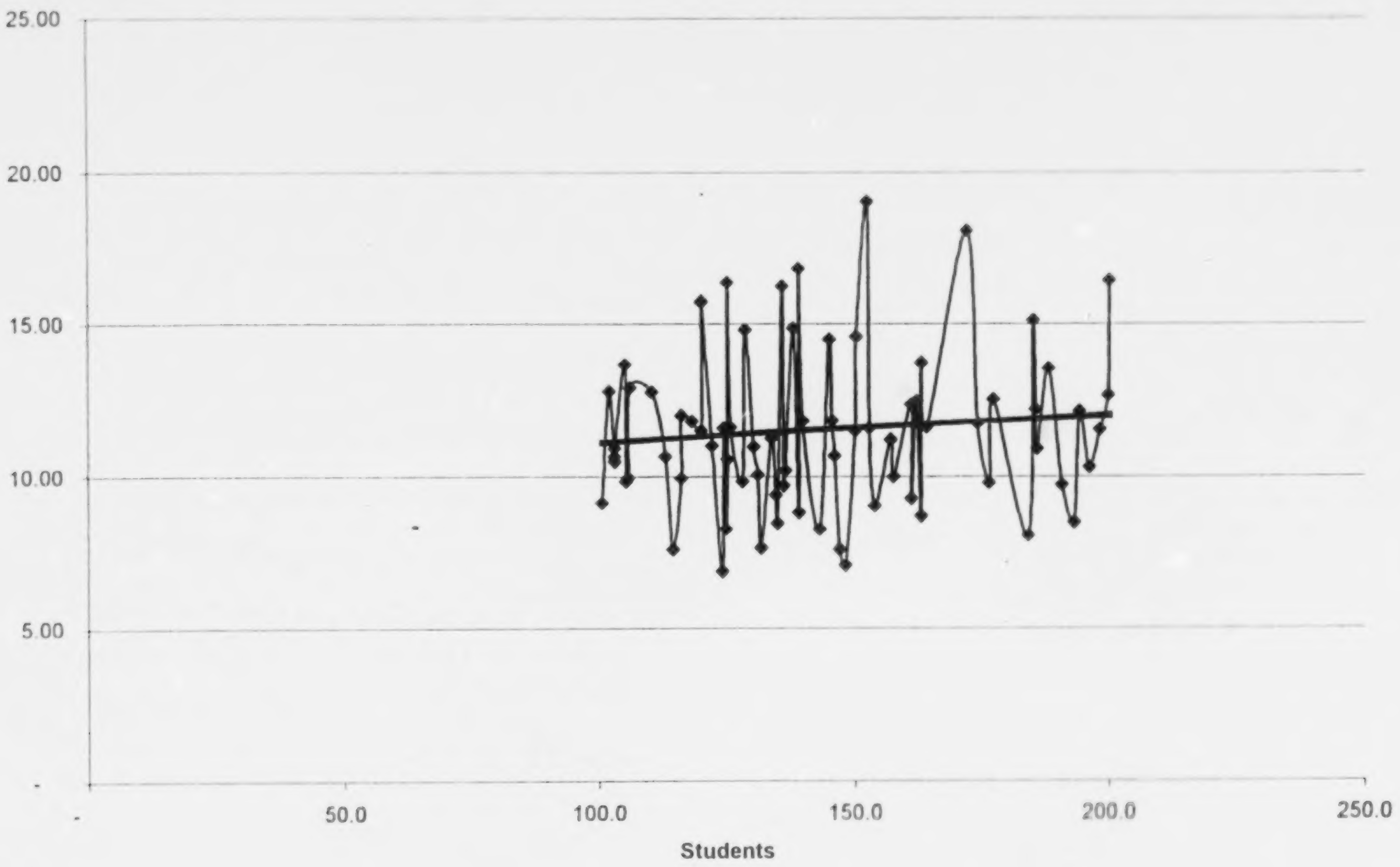
A. Graphs of School Size Categories

These graphs were used to determine groupings of schools with similar levels of staffing per student. In turn, size adjustment factors were computed for each grouping of schools. The graphs supplement the information displayed in Figures 2.2 and 2.3.

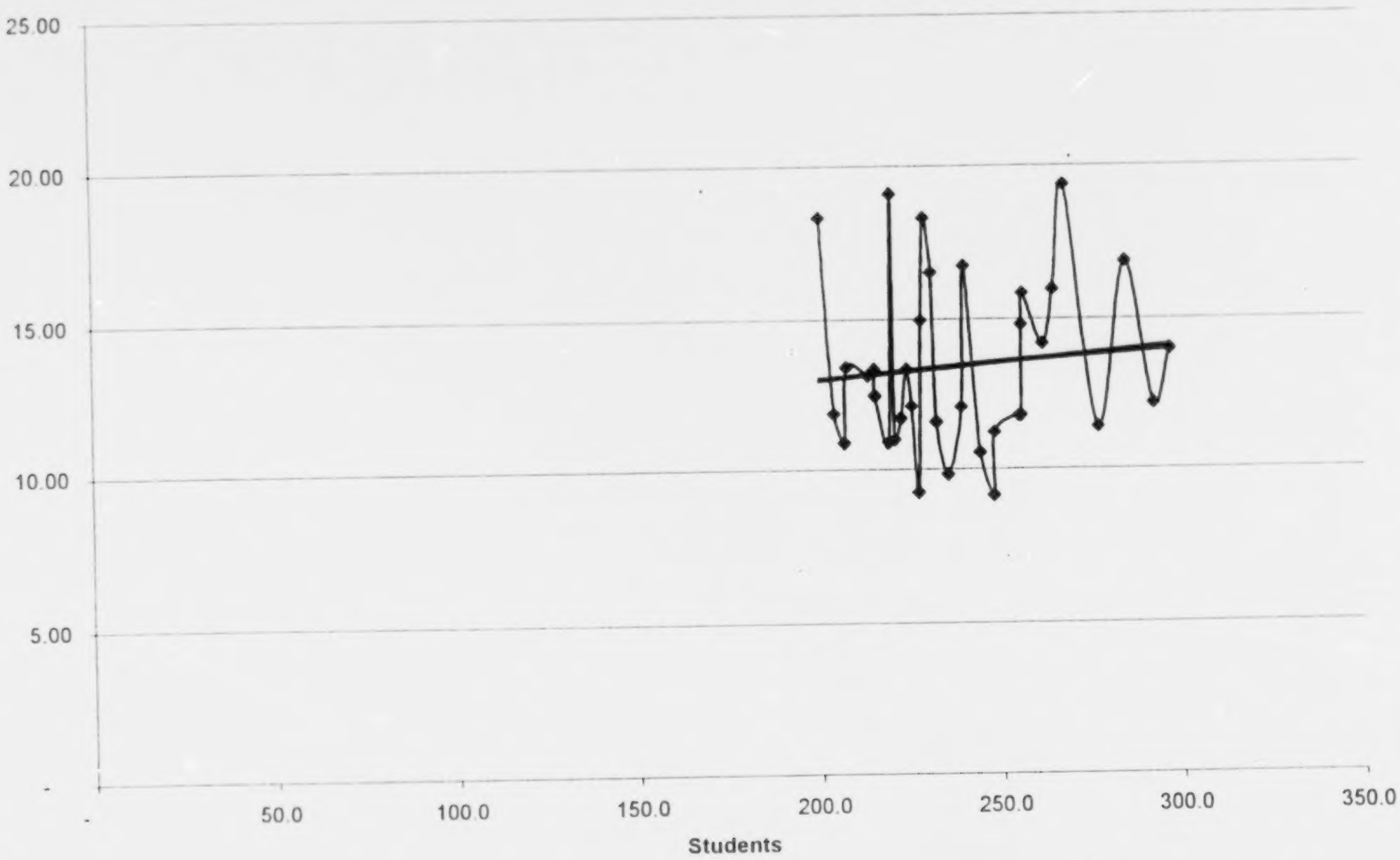


Students per Staff (10-50 Students)

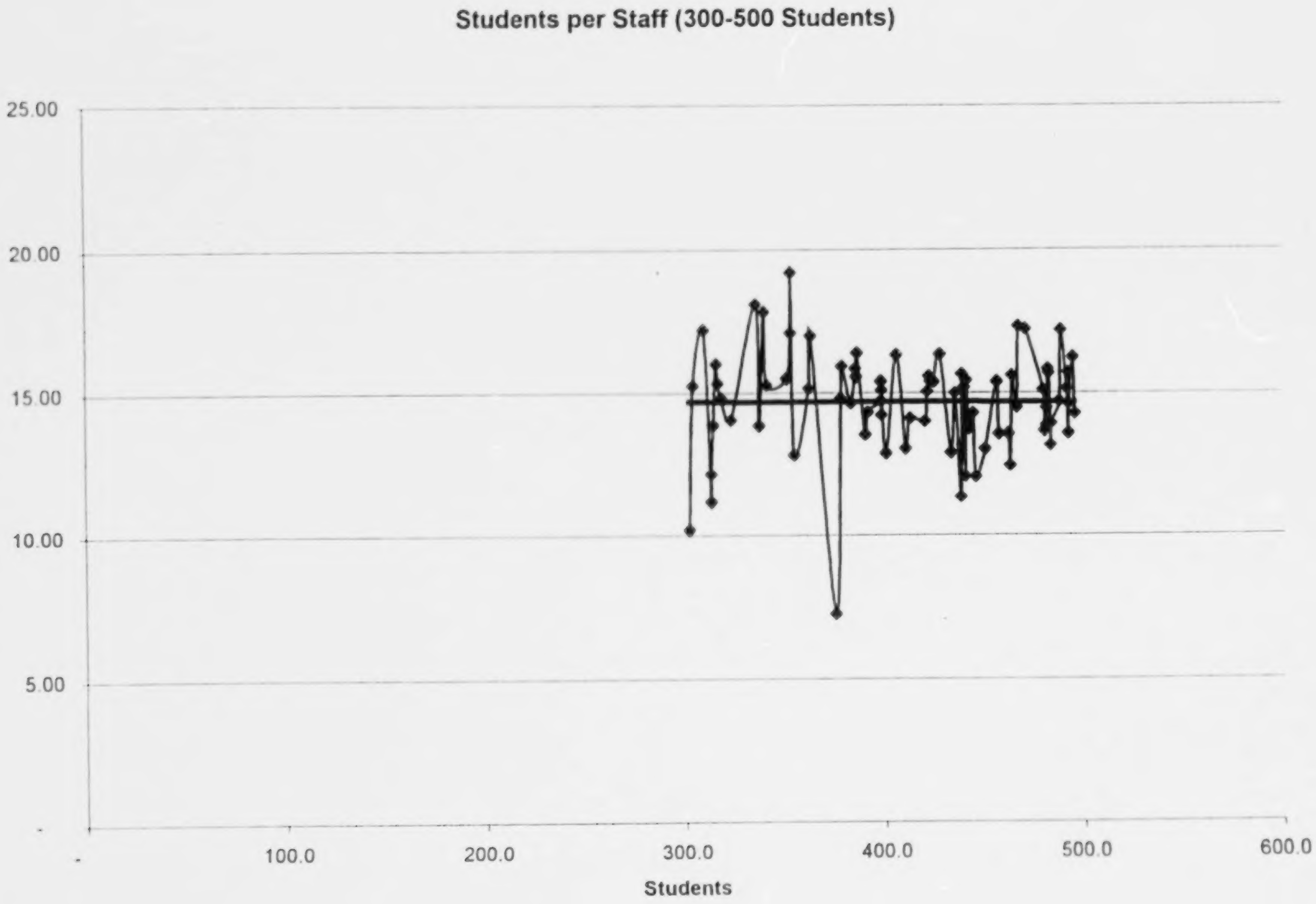

Students per Staff (50-100 Students)
adm
Linear (adm)
Log. (adm)
25.00
20.00
15.00
10.00
5.00
-
-
20.0
40.0
60.0
80.0
100.0
120.0
Students



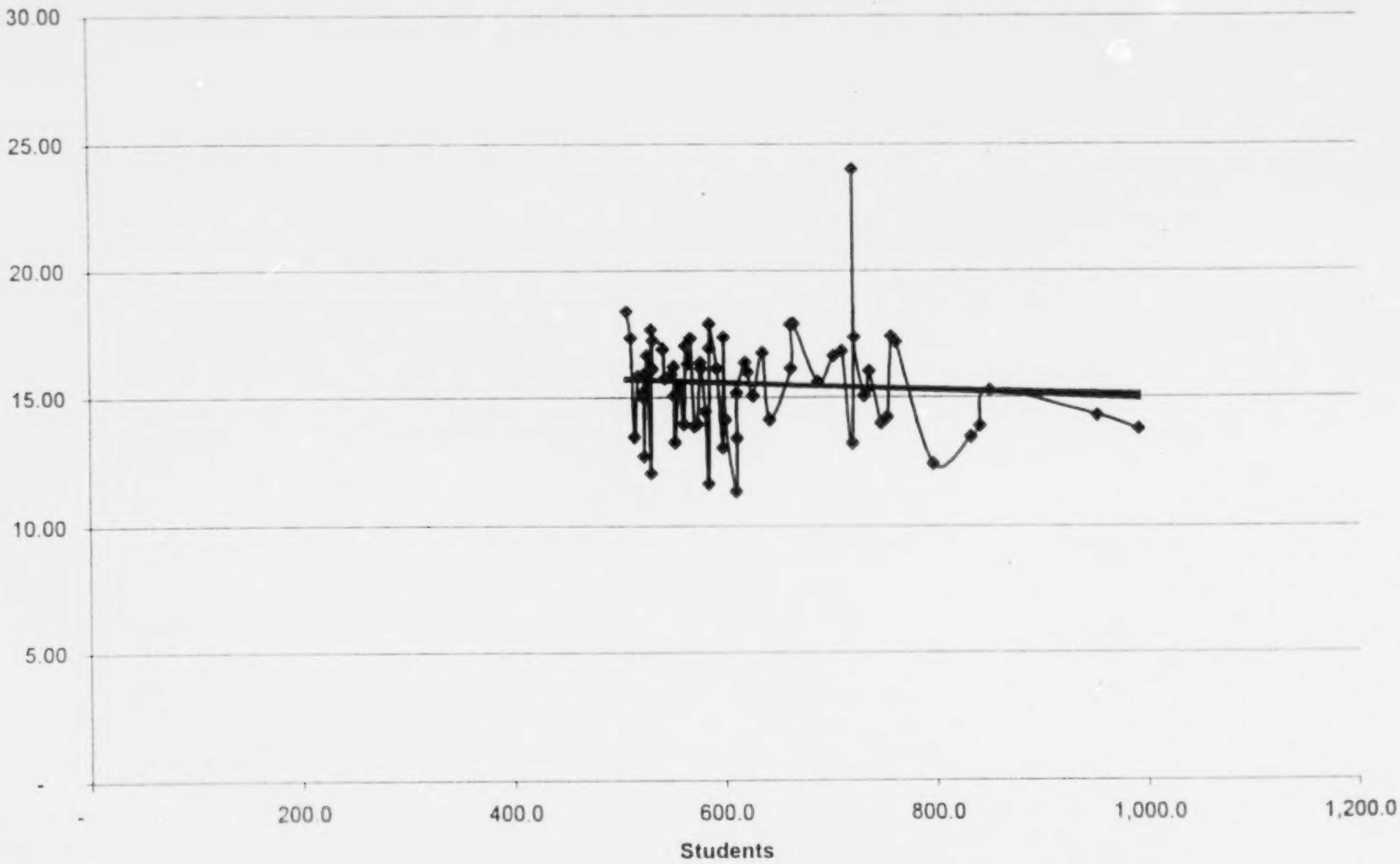
Students per Staff (100-200 Students)



Students per Staff (200-300 Students)

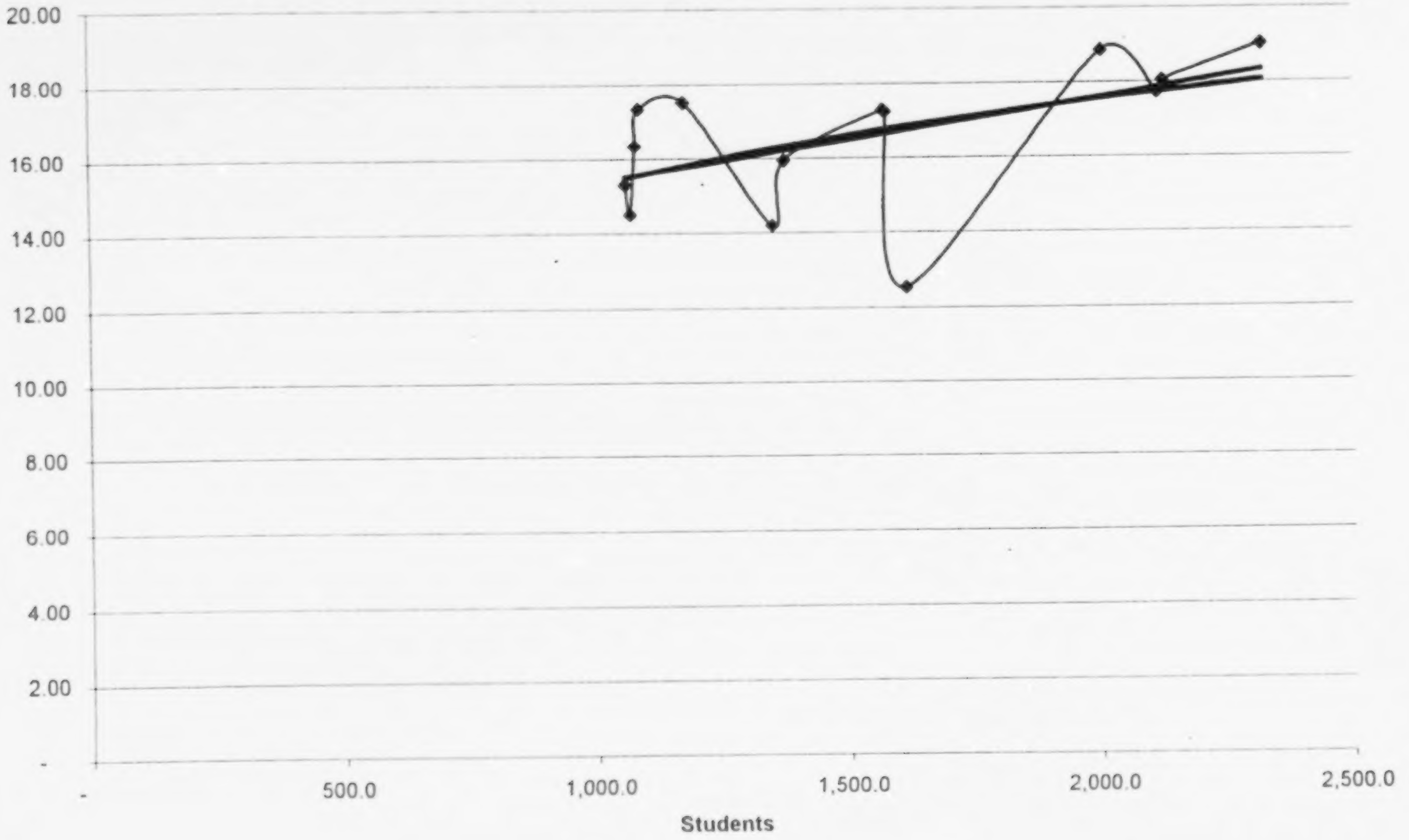


Students per Staff (300-500 Students)



Students per Staff (500-1000 Students)

Students per Staff (1000+ Students)



B. Size Adjustment Impact (School List)

This list of schools shows the results of applying the size adjustment factors presented in Table 2.2. The adjusted student count for each school will change as enrollment changes, so the information cannot be used to predict future computations of Basic Need. Nevertheless, the information is useful because it offers quick calculation of formula results and aids comparison of staffing levels in various districts and schools.

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000

Conversion of Actual Student Count to Adjusted Student Count

All Schools, Subtotals by District

Statistical Approach

Statistical Approach Conversion Formula

District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	144,819 Stat Approach Adjusted ADM		over ride 1-10 flat line at 39.6							
	02	2.10	Anderson School	113	k	12	10.0	17.1	171	1.51	171	-	39.6	16.2	67.1	48.3	-	-	-	-
	02	2.20	Cantwell School	26	k	12	3.0	16.4	49	1.90	49	-	39.6	9.7	-	-	-	-	-	-
	02	2.30	Tri-Valley School	239	k	12	18.5	17.0	314	1.31	314	-	39.6	16.2	67.1	95.3	96.1	-	-	-
Denali	02 Total			378			32	17.0	535	1.41										
	03	3.10	Dot Lake School	27	1	11	2.0	25.5	51	1.89	51	-	39.6	11.3	-	-	-	-	-	-
	03	3.20	Eagle Community School	19	1	12	2.0	19.8	40	2.08	40	-	39.6	-	-	-	-	-	-	-
	03	3.30	Mentasta Lake School	34	p	12	3.0	20.6	62	1.82	62	-	39.6	16.2	6.0	-	-	-	-	-
	03	3.40	Walter Northway School	95	k	12	9.0	16.5	148	1.56	148	-	39.6	16.2	67.1	25.4	-	-	-	-
	03	3.50	Tanacross School	15	k	8	2.0	19.8	40	2.64	40	-	39.6	-	-	-	-	-	-	-
	03	3.60	Tok School	318	p	12	20.0	19.6	392	1.23	392	-	39.6	16.2	67.1	95.3	108.0	66.0	-	-
	03	3.70	Tetlin School	35	p	11	4.0	15.8	63	1.81	63	-	39.6	16.2	7.5	-	-	-	-	-
	03	3.80	Alcan Border School	9	4	10	1.0	39.6	40	4.40	40	-	39.6	-	-	-	-	-	-	-
Alaska Gateway	03 Total			552			43	19.4	835	1.51										
	04	4.10	Yakov E. Netsvetov School	21	1	12	3.0	13.7	41	1.96	41	-	39.6	1.6	-	-	-	-	-	-
Aleutian Region	04 Total			21			3	13.7	41	1.96										
	05	5.10	Crossroads	17	8	12	1.0	39.6	40	2.33	40	-	39.6	-	-	-	-	-	-	-
	05	5.10	Avail School	59	9	12	12.0	8.3	99	1.68	99	-	39.6	16.2	43.2	-	-	-	-	-
	05	5.10	Mt. Iliamna Elementary School	178	p	p	33.0	7.5	248	1.40	248	-	39.6	16.2	67.1	95.3	30.2	-	-	-
	05	5.10	McLaughlin Secondary School	185	7	12	18.0	14.2	256	1.38	256	-	39.6	16.2	67.1	95.3	37.8	-	-	-
	05	5.10	Whaley Elementary School	190	p	12	117.3	2.2	261	1.38	261	-	39.6	16.2	67.1	95.3	43.2	-	-	-
	05	5.10	SAVE High School	224	9	12	12.0	24.8	298	1.33	298	-	39.6	16.2	67.1	95.3	79.9	-	-	-
	05	5.10	Inlet View Elementary School	253	p	6	16.1	20.4	329	1.30	329	-	39.6	16.2	67.1	95.3	108.0	2.9	-	-
	05	5.10	Chugach Optional Elementary School	254	p	6	15.0	22.0	329	1.30	329	-	39.6	16.2	67.1	95.3	108.0	3.4	-	-
	05	5.10	Kennedy Elementary School	274	k	6	23.0	15.2	349	1.28	349	-	39.6	16.2	67.1	95.3	108.0	23.3	-	-
	05	5.10	Steller Secondary School	293	7	12	27.1	13.6	368	1.26	368	-	39.6	16.2	67.1	95.3	108.0	41.7	-	-
	05	5.10	Mt Spur Elementary	306	p	6	16.6	23.0	380	1.24	380	-	39.6	16.2	67.1	95.3	108.0	54.3	-	-
	05	5.10	Chester Valley Elementary School	320	k	6	21.5	18.3	394	1.23	394	-	39.6	16.2	67.1	95.3	108.0	67.4	-	-
	05	5.10	Northern Lights ABC Elementary	332	k	6	17.0	23.9	406	1.22	406	-	39.6	16.2	67.1	95.3	108.0	79.5	-	-
	05	5.10	Benson Secondary School	334	9	12	-	#DIV/0!	408	1.22	408	-	39.6	16.2	67.1	95.3	108.0	81.5	-	-
	05	5.10	Airport Heights Elementary	347	p	6	21.0	20.0	420	1.21	420	-	39.6	16.2	67.1	95.3	108.0	94.1	-	-
	05	5.10	Ursa Major Elementary School	349	p	6	19.0	22.2	422	1.21	422	-	39.6	16.2	67.1	95.3	108.0	96.0	-	-
	05	5.10	Taku Elementary School	375	p	6	22.0	20.3	447	1.19	447	-	39.6	16.2	67.1	95.3	108.0	120.8	-	-
	05	5.10	Nunaka Valley Elementary School	381	k	6	22.5	20.1	453	1.19	453	-	39.6	16.2	67.1	95.3	108.0	127.1	-	-
	05	5.10	Ptarmigan Elementary School	382	k	6	23.0	19.7	454	1.19	454	-	39.6	16.2	67.1	95.3	108.0	127.6	-	-
	05	5.10	Government Hill Elementary School	394	k	6	24.6	19.0	466	1.18	466	-	39.6	16.2	67.1	95.3	108.0	139.7	-	-
	05	5.10	Creekside Park Elementary School	396	p	6	29.3	16.0	468	1.18	468	-	39.6	16.2	67.1	95.3	108.0	141.6	-	-
	05	5.10	Muldoon Elementary School	406	p	6	29.7	16.1	477	1.18	477	-	39.6	16.2	67.1	95.3	108.0	145.5	5.5	-
	05	5.10	Fairview Elementary School	436	k	6	34.5	14.6	504	1.16	504	-	39.6	16.2	67.1	95.3	108.0	145.5	32.7	-
	05	5.10	Russian Jack Elementary School	452	p	6	31.6	16.4	519	1.15	519	-	39.6	16.2	67.1	95.3	108.0	145.5	47.8	-
	05	5.10	College Gate Elementary School	462	p	6	24.8	21.3	529	1.14	529	-	39.6	16.2	67.1	95.3	108.0	145.5	57.0	-
	05	5.10	Baxter Elementary	466	k	6	25.2	21.1	532	1.14	532	-	39.6	16.2	67.1	95.3	108.0	145.5	60.3	-
	05	5.10	Polaris K-12 School	468	k	12	26.7	20.0	534	1.14	534	-	39.6	16.2	67.1	95.3	108.0	145.5	62.6	-
	05	5.10	Campbell Elementary School	474	p	6	29.5	18.3	540	1.14	540	-	39.6	16.2	67.1	95.3	108.0	145.5	68.1	-
	05	5.10	Aurora Elementary School	477	p	6	28.2	19.2	542	1.14	542	-	39.6	16.2	67.1	95.3	108.0	145.5	70.4	-
	05	5.10	Wonder Park Elementary School	478	k	6	32.5	16.7	543	1.14	543	-	39.6	16.2	67.1	95.3	108.0	145.5	71.8	-
	05	5.10	Bear Valley Elementary	483	p	6	26.2	21.0	548	1.13	548	-	39.6	16.2	67.1	95.3	108.0	145.5	76.4	-
	05	5.10	Rabbit Creek Elementary School	487	p	6	34.0	16.2	551	1.13	551	-	39.6	16.2	67.1	95.3	108.0	145.5	79.6	-
	05	5.10	Willow Crest Elementary School	487	p	6	29.0	19.0	551	1.13	551	-	39.6	16.2	67.1	95.3	108.0	145.5	79.6	-
	05	5.10	Huffman Elementary School	489	p	6	28.2	19.7	553	1.13	553	-	39.6	16.2	67.1	95.3	108.0	145.5	81.9	-
	05	5.10	Klatt Elementary School	517	k	6	30.5	19.0	579	1.12	579	-	39.6	16.2	67.1	95.3	108.0	145.5	107.6	-
	05	5.10	Northwood Elementary School	518	p	6	32.5	17.8	580	1.12	580	-	39.6	16.2	67.1	95.3	108.0	145.5	108.1	-
	05	5.10	North Star Elementary School	524	k	6	41.5	14.1	586	1.12	586	-	39.6	16.2	67.1	95.3	108.0	145.5	114.1	-
	05	5.10	Orion Elementary School	526	p	6	28.4	20.7	588	1.12	588	-	39.6	16.2	67.1	95.3	108.0	145.5	115.9	-
	05	5.10	Chinook Elementary School	543	k	6	32.0	18.8	603	1.11	603	-	39.6	16.2	67.1	95.3	108.0	145.5	131.6	-
	05	5.10	Wood, Gladys Elementary School	546	k	6	31.5	19.2	605	1.11	605	-	39.6	16.2	67.1	95.3	108.0	145.5	133.9	-
	05	5.10	Rogers Park Elementary School	546	p	6	34.1	17.8	606	1.11	606	-	39.6	16.2	67.1	95.3	108.0	145.5	134.3	-
	05	5.10	Williwaw Elementary School	555	p	6	37.6	16.3	614	1.11	614	-	39.6	16.2	67.1	95.3	108.0	145.5	142.6	-
	05	5.10	Denali K-8 School	575	p	6	37.6	16.8	633	1.10	633	-	39.6	16.2	67.1	95.3	108.0	145.5	161.0	-
	05	5.10	Mountain View Elementary School	578	k	6	47.5	13.4	635	1.10	635	-	39.6	16.2	67.1	95.3	108.0	145.5	163.8	-
	05	5.10	Abbott Loop Elementary	579	k	6	30.0	21.2	636	1.10	636	-	39.6	16.2	67.1	95.3	108.0	145.5	164.7	-
	05	5.10	O'Malley Elementary School	579	p	6	31.9	20.0	636	1.10	636	-	39.6	16.2	67.1	95.3	108.0	145.5	164.7	-
	05	5.10	Scenic Park Elementary School	586	k	6	34.0	18.9	643	1.10	643	-	39.6	16.2	67.1	95.3	108.0	145.5	171.1	-
	05	5.10	Turnagain Elementary School	605	p	6	37.5	17.6	660	1.09	660	-	39.6	16.2	67.1	95.3	108.0	145.5	188.1	-
	05	5.10	Susitna Elementary School	613	p	6	35.0	19.1	667	1.09	667	-	39.6	16.2	67.1	95.3	108.0	145.5	195.5	-
	05	5.10	Romig Middle School	624	7	8	39.5	17.2	678	1.09	678	-	39.6	16.2	67.1	95.3	108.0	145.5	206.1	-

											No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Conversion of Actual Student Count to Adjusted Student Count											Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
All Schools, Subtotals by District											>	0	0	20	30	75	150	250	400	750
Statistical Approach											<=	0	20	30	75	150	250	400	750	50,000
											Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000
											Statistical Approach Conversion Formula									
								AADM		Ratio of	144,819									
							Staff	per	Adjusted	AADM to	Stat Approach		over ride 1-10 flat line at 39.6							
District	District	FC	School	ADM	Grades		FTE	FTE	ADM	ADM	Adjusted ADM									
	05	5.10	Tudor Elementary School	655	p	6	34.0	20.8	706	1.08	706	-	39.6	16.2	67.1	95.3	108.0	145.5	234.6	-
	05	5.10	Spring Hill Elementary	658	p	6	34.1	20.8	709	1.08	709	-	39.6	16.2	67.1	95.3	108.0	145.5	237.4	-
	05	5.10	Bayshore Elementary	695	p	6	39.0	19.1	743	1.07	743	-	39.6	16.2	67.1	95.3	108.0	145.5	271.4	-
	05	5.10	Lake Otis Elementary	703	p	6	39.0	19.2	750	1.07	750	-	39.6	16.2	67.1	95.3	108.0	145.5	278.8	-
	05	5.10	Central Middle School of Science	719	7	8	39.2	19.5	765	1.06	765	-	39.6	16.2	67.1	95.3	108.0	145.5	293.5	-
	05	5.10	Sand Lake Elementary School	728	p	6	42.5	18.2	773	1.06	773	-	39.6	16.2	67.1	95.3	108.0	145.5	301.8	-
	05	5.10	Bowman Elementary	739	p	6	50.0	15.7	783	1.06	783	-	39.6	16.2	67.1	95.3	108.0	145.5	311.9	-
	05	5.10	Clark Middle School	837	7	8	57.7	15.0	867	1.04	867	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	73.1
	05	5.10	Mears Middle School	1,062	7	8	59.0	18.2	1,072	0.99	1,072	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	278.9
	05	5.10	Wendler Middle School	1,171	7	8	63.2	18.2	1,147	0.98	1,147	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	353.6
	05	5.10	Hanshew Middle School	1,368	7	8	81.6	16.1	1,313	0.96	1,313	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	519.1
	05	5.10	West High School	1,527	9	12	77.9	18.6	1,446	0.95	1,446	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	652.7
	05	5.10	Bartlett High School	1,565	9	12	115.0	12.9	1,478	0.94	1,478	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	684.6
	05	5.10	East High School	2,053	9	12	101.4	18.6	1,888	0.92	1,888	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	1,094.5
	05	5.10	Dimond High School	2,064	9	12	99.8	19.0	1,897	0.92	1,897	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	1,103.8
	05	5.10	Service High School	2,253	9	12	102.4	20.1	2,056	0.91	2,056	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	1,262.5
	05	5.20	Birchwood ABC Elementary School	371	p	6	49.7	8.9	443	1.20	443	-	39.6	16.2	67.1	95.3	108.0	117.4	-	-
	05	5.20	Ocean View Elementary School	387	k	6	25.5	18.0	459	1.19	459	-	39.6	16.2	67.1	95.3	108.0	132.9	-	-
	05	5.20	Ravenwood Elementary School	423	p	6	24.2	20.4	493	1.16	493	-	39.6	16.2	67.1	95.3	108.0	145.5	21.2	-
	05	5.20	Eagle River Elementary School	439	p	6	29.0	17.5	507	1.16	507	-	39.6	16.2	67.1	95.3	108.0	145.5	35.9	-
	05	5.20	Homestead Elementary	501	p	6	25.2	22.4	565	1.13	565	-	39.6	16.2	67.1	95.3	108.0	145.5	92.9	-
	05	5.20	Fire Lake Elementary School	505	k	6	27.1	21.0	568	1.13	568	-	39.6	16.2	67.1	95.3	108.0	145.5	96.8	-
	05	5.20	Chugiak Elementary School	655	p	6	38.0	18.6	706	1.08	706	-	39.6	16.2	67.1	95.3	108.0	145.5	234.6	-
	05	5.20	Gruening Middle School	1,056	7	8	65.8	16.0	1,051	0.99	1,051	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	257.0
	05	5.20	Chugiak High School	1,945	7	12	89.3	20.1	1,797	0.92	1,797	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	1,003.8
	05	5.30	Girdwood School	160	p	8	12.5	18.3	229	1.43	229	-	39.6	16.2	67.1	95.3	11.1	-	-	-
Anchorage	05 Total			46,175			2,854	17.3	49,382	1.07										
	06	6.10	Metlakatla Elementary School	196	p	5	19.0	14.1	268	1.37	268	-	39.6	16.2	67.1	95.3	49.7	-	-	-
	06	6.10	Metlakatla High School	248	9	12	20.0	16.2	324	1.31	324	-	39.6	16.2	67.1	95.3	105.8	-	-	-
Annette Island	06 Total			444			39	15.2	592	1.33										
	07	7.01	Brevig Mission School	96	p	12	9.0	16.7	150	1.56	150	-	39.6	16.2	67.1	27.1	-	-	-	-
	07	7.02	Diomede School	49	p	12	6.0	14.0	84	1.72	84	-	39.6	16.2	28.2	-	-	-	-	-
	07	7.03	Aniguin School	95	p	12	9.0	16.5	148	1.56	148	-	39.6	16.2	67.1	25.5	-	-	-	-
	07	7.04	Gambell Schools	186	k	12	17.0	15.1	257	1.38	257	-	39.6	16.2	67.1	95.3	38.6	-	-	-
	07	7.05	Martin L. Olson School	59	p	11	7.0	14.2	100	1.68	100	-	39.6	16.2	43.9	-	-	-	-	-
	07	7.06	Koyuk-Malemute School	83	p	12	10.0	13.3	133	1.60	133	-	39.6	16.2	67.1	9.9	-	-	-	-
	07	7.07	Hogarth Kingeekuk Sr. Memorial H S	153	k	12	13.0	17.0	221	1.45	221	-	39.6	16.2	67.1	95.3	3.0	-	-	-
	07	7.08	Shaktoolik School	71	p	12	7.0	16.6	116	1.65	116	-	39.6	16.2	60.3	-	-	-	-	-
	07	7.09	Shishmaref School	176	p	12	18.0	13.7	246	1.40	246	-	39.6	16.2	67.1	95.3	28.3	-	-	-
	07	7.10	Anthony A. Andrews School	118	p	12	10.0	17.8	178	1.50	178	-	39.6	16.2	67.1	54.8	-	-	-	-
	07	7.11	Tukurngailnguq School	162	k	12	13.0	17.8	231	1.43	231	-	39.6	16.2	67.1	95.3	13.0	-	-	-
	07	7.12	James C. Isabell School	87	p	12	9.0	15.4	138	1.59	138	-	39.6	16.2	67.1	15.6	-	-	-	-
	07	7.13	Unalakleet Schools	222	k	12	17.0	17.4	296	1.33	296	-	39.6	16.2	67.1	95.3	78.1	-	-	-
	07	7.14	Wales-Kingikmiut School	58	p	11	6.0	16.1	97	1.68	97	-	39.6	16.2	41.0	-	-	-	-	-
	07	7.15	White Mountain School	65	p	12	6.0	17.9	107	1.66	107	-	39.6	16.2	51.4	-	-	-	-	-
Bering Strait	07 Total			1,679			157	15.9	2,502	1.49										
	08	8.10	Bristol Bay Cons. High School	100	7	12	12.0	12.9	155	1.55	155	-	39.6	16.2	67.1	31.8	-	-	-	-
	08	8.10	Naknek Elementary School	185	p	6	11.0	23.3	256	1.38	256	-	39.6	16.2	67.1	95.3	37.8	-	-	-
	08	8.20	South Naknek Elementary School	16	p	5	2.0	19.8	40	2.48	40	-	39.6	-	-	-	-	-	-	-
Bristol Bay	08 Total			301			25	16.0	450	1.50										
	09	9.10	Angoon School	154	k	12	17.0	13.1	222	1.44	222	-	39.6	16.2	67.1	95.3	4.1	-	-	-
	09	9.20	Cube Cove School	26	k	12	3.0	16.4	49	1.90	49	-	39.6	9.7	-	-	-	-	-	-
	09	9.30	Elfin Cove School	11	k	12	1.0	39.6	40	3.60	40	-	39.6	-	-	-	-	-	-	-
	09	9.40	Gustavus School	83	p	12	7.9	16.8	133	1.60	133	-	39.6	16.2	67.1	10.2	-	-	-	-
	09	9.50	Hobart Bay School	23	k	12	2.0	22.2	44	1.93	44	-	39.6	4.9	-	-	-	-	-	-
	09	9.60	Klukwan School	29	k	12	3.0	17.8	53	1.87	53	-	39.6	13.8	-	-	-	-	-	-
	09	9.70	Tenakee Springs School	12	k	12	1.5	26.4	40	3.30	40	-	39.6	-	-	-	-	-	-	-
Chatham	09 Total			337			35	16.4	582	1.72										
	10	10.10	Chenega Bay School	16	p	12	2.0	19.8	40	2.48	40	-	39.6	-	-	-	-	-	-	-
	10	10.20	Tatitlek Community School	29	p	12	3.0	18.1	54	1.87	54	-	39.6	14.6	-	-	-	-	-	-
	10	10.30	Two Moon Bay Community School	11	1	8	1.0	39.6	40	3.60	40	-	39.6	-	-	-	-	-	-	-
	10	10.40	Whittier Community School	75	p	12	6.0	20.5	123	1.64	123	-	39.6	16.2	67.1	-	-	-	-	-
Chugach	10 Total			131			12	21.4	256	1.96										
	11	11.10	Chistochina School	11	k	8	1.0	39.6	40	3.77	40	-	39.6	-	-	-	-	-	-	-
	11	11.20	Copper Center School	62	k	8	6.0	17.1	103	1.67	103	-	39.6	16.2	46.9	-	-	-	-	-

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000

Conversion of Actual Student Count to Adjusted Student Count

All Schools, Subtotals by District

Statistical Approach

District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	144,819 Stat Approach Adjusted ADM	Statistical Approach Conversion Formula	over ride 1-10: flat line at 39.6							
	11	11.30	Gakona Elementary School	20	k	8	2.0	19.8	40	2.01	40	-	39.6	-	-	-	-	-	-	-
	11	11.40	Glennallen High School	163	7	12	11.5	20.2	232	1.42	232	-	39.6	16.2	67.1	95.3	14.0	-	-	-
	11	11.40	Glennallen Elementary School	220	k	6	11.0	26.7	294	1.34	294	-	39.6	16.2	67.1	95.3	75.6	-	-	-
	11	11.50	Kenny Lake High School	28	9	12	4.0	13.1	53	1.88	53	-	39.6	13.0	-	-	-	-	-	-
	11	11.50	Kenny Lake Elementary School	95	k	8	6.0	24.7	148	1.56	148	-	39.6	16.2	67.1	25.4	-	-	-	-
	11	11.60	Lottie Sparks Elementary School	18	1	6	2.0	19.8	40	2.48	40	-	39.6	-	-	-	-	-	-	-
	11	11.70	Slana School	25	p	11	3.0	15.9	48	1.91	48	-	39.6	8.1	-	-	-	-	-	-
Copper River	11 Total			639			46	21.4	996	1.56										
	12	12.10	Cordova Jr/Sr High School	215	7	12	16.0	18.0	288	1.34	288	-	39.6	16.2	67.1	95.3	70.2	-	-	-
	12	12.10	Mount Eccles Elementary School	304	p	6	19.8	19.2	378	1.25	378	-	39.6	16.2	67.1	95.3	108.0	52.4	-	-
Cordova	12 Total			519			36	18.7	667	1.28										
	13	13.10	Craig Elementary School	200	k	5	10.8	25.3	272	1.36	272	-	39.6	16.2	67.1	95.3	54.0	-	-	-
	13	13.10	Craig Middle & High School	224	6	12	15.2	19.6	298	1.33	298	-	39.6	16.2	67.1	95.3	79.9	-	-	-
Craig City	13 Total			424			26	22.0	570	1.34										
	14	14.10	Delta Greely Correspondence/AHS	95	k	12	2.8	53.9	148	1.56	148	-	39.6	16.2	67.1	25.4	-	-	-	-
	14	14.10	Fort Greely Junior High	120	7	8	10.0	18.0	180	1.50	180	-	39.6	16.2	67.1	57.2	-	-	-	-
	14	14.10	Fort Greely School	150	p	6	12.5	17.4	218	1.45	218	-	39.6	16.2	67.1	95.3	-	-	-	-
	14	14.10	Delta Junction High School	219	9	12	19.3	15.2	293	1.34	293	-	39.6	16.2	67.1	95.3	74.5	-	-	-
	14	14.10	Delta Junction Elementary School	314	p	7	21.5	18.1	388	1.24	388	-	39.6	16.2	67.1	95.3	108.0	62.1	-	-
	14	14.20	Healy Lake School	12	1	12	1.0	39.6	40	3.40	40	-	39.6	-	-	-	-	-	-	-
Delta/Greely	14 Total			910			67	18.9	1,267	1.39										
	15	15.10	Dillingham Middle/High School	227	6	12	24.6	12.3	301	1.33	301	-	39.6	16.2	67.1	95.3	83.2	-	-	-
	15	15.10	Dillingham Elementary School	297	p	5	21.3	17.5	372	1.25	372	-	39.6	16.2	67.1	95.3	108.0	45.6	-	-
Dillingham	15 Total			524			46	14.7	673	1.28										
	16	16.10	Fairbanks Youth Facility	82	k	12	3.0	43.9	132	1.61	132	-	39.6	16.2	67.1	8.9	-	-	-	-
	16	16.10	Howard Luke Academy	129	9	12	16.1	11.9	191	1.48	191	-	39.6	16.2	67.1	68.6	-	-	-	-
	16	16.10	Denali Elementary School	398	k	6	26.5	17.7	470	1.18	470	-	39.6	16.2	67.1	95.3	108.0	143.6	-	-
	16	16.10	Nordale Elementary School	425	p	6	27.0	18.3	494	1.16	494	-	39.6	16.2	67.1	95.3	108.0	145.5	22.5	-
	16	16.10	Hunter Elementary School	442	k	6	31.5	16.2	510	1.15	510	-	39.6	16.2	67.1	95.3	108.0	145.5	38.6	-
	16	16.10	Joy Elementary School	450	p	6	34.0	15.2	518	1.15	518	-	39.6	16.2	67.1	95.3	108.0	145.5	46.0	-
	16	16.10	Barnette Elementary School	488	p	6	32.5	17.0	552	1.13	552	-	39.6	16.2	67.1	95.3	108.0	145.5	80.5	-
	16	16.10	Arctic Light Elementary School	495	k	6	34.0	16.4	559	1.13	559	-	39.6	16.2	67.1	95.3	108.0	145.5	87.4	-
	16	16.10	Anne Wien Elementary School	518	k	6	32.0	18.1	580	1.12	580	-	39.6	16.2	67.1	95.3	108.0	145.5	108.1	-
	16	16.10	University Park Elementary School	557	p	6	35.5	17.4	616	1.11	616	-	39.6	16.2	67.1	95.3	108.0	145.5	144.4	-
	16	16.10	Ladd Elementary School	568	p	6	32.0	19.6	626	1.10	626	-	39.6	16.2	67.1	95.3	108.0	145.5	154.1	-
	16	16.10	Woodriver Elementary School	577	k	6	34.5	18.4	634	1.10	634	-	39.6	16.2	67.1	95.3	108.0	145.5	162.8	-
	16	16.10	Pearl Creek Elementary School	578	p	6	35.0	18.1	635	1.10	635	-	39.6	16.2	67.1	95.3	108.0	145.5	163.3	-
	16	16.10	Weller Elementary School	622	k	6	38.0	17.8	675	1.09	675	-	39.6	16.2	67.1	95.3	108.0	145.5	203.8	-
	16	16.10	Guided Independent Study	636	k	12	5.0	137.7	688	1.08	688	-	39.6	16.2	67.1	95.3	108.0	145.5	216.7	-
	16	16.10	Tanana Middle School	720	7	8	53.5	14.3	766	1.06	766	-	39.6	16.2	67.1	95.3	108.0	145.5	294.4	-
	16	16.10	Ryan Middle School	734	7	8	47.0	16.6	779	1.06	779	-	39.6	16.2	67.1	95.3	108.0	145.5	307.3	-
	16	16.10	West Valley High School	1,058	9	12	57.4	18.3	1,052	0.99	1,052	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	258.7
	16	16.10	Lathrop High School	1,323	9	12	84.2	15.1	1,275	0.96	1,275	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	481.3
	16	16.20	North Pole Elementary School	456	p	5	29.0	18.0	523	1.15	523	-	39.6	16.2	67.1	95.3	108.0	145.5	51.5	-
	16	16.20	Ticasuk Brown Elementary School	491	p	5	31.7	17.5	555	1.13	555	-	39.6	16.2	67.1	95.3	108.0	145.5	83.7	-
	16	16.20	Badger Road Elementary School	492	p	5	33.0	16.9	556	1.13	556	-	39.6	16.2	67.1	95.3	108.0	145.5	84.6	-
	16	16.20	North Pole Middle School	850	6	8	54.5	16.1	878	1.03	878	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	84.0
	16	16.20	North Pole High School	933	9	12	59.0	16.1	947	1.02	947	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	153.7
	16	16.30	Salcha Elementary School	86	p	6	6.5	21.0	136	1.59	136	-	39.6	16.2	67.1	13.3	-	-	-	-
	16	16.40	Two Rivers Elementary School	129	p	6	8.5	22.4	191	1.48	191	-	39.6	16.2	67.1	67.9	-	-	-	-
	16	16.50	Taylor Elementary	240	5	6	14.0	22.5	315	1.31	315	-	39.6	16.2	67.1	95.3	97.2	-	-	-
	16	16.50	Ben Eielson Jr/Sr High School	586	7	12	41.0	15.7	643	1.10	643	-	39.6	16.2	67.1	95.3	108.0	145.5	171.1	-
	16	16.50	Anderson Elementary School	757	p	4	42.5	18.8	799	1.06	799	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	5.9
Fairbanks	16 Total			15,816			978	17.7	17,297	1.09										
	17	17.10	Galena High School	25	9	12	7.3	6.6	48	1.91	48	-	39.6	8.1	-	-	-	-	-	-
	17	17.10	Galena Elementary School	125	k	8	11.0	16.9	186	1.49	186	-	39.6	16.2	67.1	63.5	-	-	-	-
Galena	17 Total			150			18	12.8	234	1.56										
	18	18.10	Haines Junior High School	74	7	8	2.0	60.7	121	1.64	121	-	39.6	16.2	65.6	-	-	-	-	-
	18	18.10	Haines High School	154	9	12	13.2	16.8	222	1.44	222	-	39.6	16.2	67.1	95.3	4.3	-	-	-
	18	18.10	Haines Elementary School	194	k	6	16.0	16.6	266	1.37	266	-	39.6	16.2	67.1	95.3	47.5	-	-	-
	18	18.20	Mosquito Lake Elementary	8	k	4	1.0	39.6	40	4.95	40	-	39.6	-	-	-	-	-	-	-
Haines	18 Total			430			32	20.1	649	1.51										
	19	19.10	Hoonah High School	128	7	12	13.0	14.6	190	1.49	190	-	39.6	16.2	67.1	67.3	-	-	-	-
	19	19.10	Hoonah Elementary School	145	k	6	10.0	21.2	212	1.46	212	-	39.6	16.2	67.1	88.9	-	-	-	-
Hoonah	19 Total			273			23	17.5	402	1.47										

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000

Statistical Approach Conversion Formula

Conversion of Actual Student Count to Adjusted Student Count
All Schools, Subtotals by District
Statistical Approach

								AADM		Ratio of	144,819									
							Staff	per	Adjusted	AADM to	Stat Approach		over ride 1-10 flat line at 39.6							
District	District	FC	School	ADM	Grades		FTE	FTE	ADM	ADM	Adjusted ADM	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
	20	20.10	Hydaburg Jr/Sr High School	45	7	12	9.1	8.6	78	1.74	78	-	39.6	16.2	22.4	-	-	-	-	-
	20	20.10	Hydaburg Elementary School	69	k	6	4.0	28.5	114	1.65	114	-	39.6	16.2	58.1	-	-	-	-	-
Hydaburg	20 Total			114			13	14.7	192	1.68										
	21	21.01	Blackwell School	28	k	12	2.0	24.7	49	1.90	49	-	39.6	9.7	-	-	-	-	-	-
	21	21.02	David-Louis Memorial School	71	k	12	7.0	16.7	117	1.65	117	-	39.6	16.2	61.1	-	-	-	-	-
	21	21.03	Holy Cross School	71	k	12	7.1	16.5	117	1.65	117	-	39.6	16.2	61.1	-	-	-	-	-
	21	21.04	Minchumina Community School	11	3	7	1.0	39.6	40	3.60	40	-	39.6	-	-	-	-	-	-	-
	21	21.05	Lime Village School	7	k	8	1.0	39.6	40	5.66	40	-	39.6	-	-	-	-	-	-	-
	21	21.06	McGrath School	140	k	12	11.5	17.8	205	1.47	205	-	39.6	16.2	67.1	82.2	-	-	-	-
	21	21.07	Top of the Kuskokwim School	15	1	9	2.0	19.8	40	2.64	40	-	39.6	-	-	-	-	-	-	-
	21	21.08	Innoko River School	43	k	12	4.0	18.8	75	1.75	75	-	39.6	16.2	19.4	-	-	-	-	-
	21	21.09	Takotna School	35	k	12	4.0	15.8	63	1.81	63	-	39.6	16.2	7.5	-	-	-	-	-
	21	21.10	Telida School	3	k	8	1.0	39.6	40	13.20	40	-	39.6	-	-	-	-	-	-	-
Iditarod	21 Total			422			41	19.3	785	1.86										
	22	22.10	Gastineau Elementary	382	p	5	22.8	19.0	435	1.20	435	-	39.6	16.2	67.1	95.3	108.0	108.8	-	-
	22	22.10	Mendenhall River Community School	480	p	5	33.8	16.1	545	1.14	545	-	39.6	16.2	67.1	95.3	108.0	145.5	73.6	-
	22	22.10	Auke Bay Elementary School	530	k	5	28.5	20.7	591	1.12	591	-	39.6	16.2	67.1	95.3	108.0	145.5	119.6	-
	22	22.10	Glacier Valley Elementary	563	k	5	31.5	19.7	622	1.10	622	-	39.6	16.2	67.1	95.3	108.0	145.5	150.0	-
	22	22.10	Floyd Dryden Middle School	611	6	8	39.3	16.9	666	1.09	666	-	39.6	16.2	67.1	95.3	108.0	145.5	194.1	-
	22	22.10	Dzantik'i Heeni Middle School	688	6	8	37.0	19.9	737	1.07	737	-	39.6	16.2	67.1	95.3	108.0	145.5	265.0	-
	22	22.10	Harborview Elementary	721	p	5	28.0	27.4	767	1.06	767	-	39.6	16.2	67.1	95.3	108.0	145.5	295.3	-
	22	22.10	Juneau Douglas High School	1,570	9	12	74.7	19.8	1,482	0.94	1,482	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	688.8
Juneau	22 Total			5,525			296	19.8	5,844	1.06										
	23	23.10	Kake High School	70	7	12	8.9	13.0	115	1.65	115	-	39.6	16.2	59.6	-	-	-	-	-
	23	23.10	Kake Elementary School	120	k	6	7.0	25.7	180	1.50	180	-	39.6	16.2	67.1	57.2	-	-	-	-
Kake	23 Total			190			16	18.6	295	1.55										
	24	24.01	Chapman Elementary School	262	k	8	15.9	21.3	338	1.29	338	-	39.6	16.2	67.1	95.3	108.0	11.6	-	-
	24	24.03	Cooper Landing School	40	k	8	4.0	17.5	70	1.77	70	-	39.6	16.2	14.2	-	-	-	-	-
	24	24.04	Homer Middle School	253	7	8	21.0	15.7	329	1.30	329	-	39.6	16.2	67.1	95.3	108.0	2.9	-	-
	24	24.04	Homer Intermediate School	259	4	6	17.8	18.9	335	1.29	335	-	39.6	16.2	67.1	95.3	108.0	8.7	-	-
	24	24.04	Paul Banks Elementary School	310	p	3	25.0	15.4	384	1.24	384	-	39.6	16.2	67.1	95.3	108.0	58.2	-	-
	24	24.04	Homer High School	518	9	12	39.8	14.6	580	1.12	580	-	39.6	16.2	67.1	95.3	108.0	145.5	108.6	-
	24	24.05	Hope Elementary School	33	k	10	3.0	20.0	60	1.83	60	-	39.6	16.2	4.2	-	-	-	-	-
	24	24.06	Kachemak Selo School	54	k	8	4.0	22.9	92	1.70	92	-	39.6	16.2	35.8	-	-	-	-	-
	24	24.07	Tustumena Elementary School	282	k	6	16.1	22.1	357	1.27	357	-	39.6	16.2	67.1	95.3	108.0	31.0	-	-
	24	24.08	Mt View Elementary School	417	3	5	26.9	18.1	487	1.17	487	-	39.6	16.2	67.1	95.3	108.0	145.5	15.6	-
	24	24.08	Sears Elementary School	435	p	2	27.8	18.2	504	1.16	504	-	39.6	16.2	67.1	95.3	108.0	145.5	32.2	-
	24	24.08	Kenai Middle School	457	6	8	32.9	15.9	524	1.15	524	-	39.6	16.2	67.1	95.3	108.0	145.5	52.4	-
	24	24.08	Kenai Central High School	458	9	12	36.0	14.6	525	1.15	525	-	39.6	16.2	67.1	95.3	108.0	145.5	53.4	-
	24	24.09	McNeil Canyon Elementary School	198	k	6	15.3	17.7	270	1.36	270	-	39.6	16.2	67.1	95.3	51.5	-	-	-
	24	24.10	Moose Pass School	39	k	7	3.9	17.8	69	1.77	69	-	39.6	16.2	13.4	-	-	-	-	-
	24	24.11	Nanwalek School	53	k	12	4.0	22.5	90	1.70	90	-	39.6	16.2	34.3	-	-	-	-	-
	24	24.12	Nikiski Elementary School	313	p	6	20.4	19.0	387	1.24	387	-	39.6	16.2	67.1	95.3	108.0	61.1	-	-
	24	24.12	North Star Elementary School	336	k	6	18.1	22.6	410	1.22	410	-	39.6	16.2	67.1	95.3	108.0	83.4	-	-
	24	24.12	Nikiski Middle/Senior High School	478	7	12	35.5	15.3	543	1.14	543	-	39.6	16.2	67.1	95.3	108.0	145.5	71.8	-
	24	24.13	Nikolaevsk School	135	k	12	13.0	15.3	199	1.47	199	-	39.6	16.2	67.1	76.1	-	-	-	-
	24	24.14	Ninilchik School	223	k	12	18.0	16.5	297	1.33	297	-	39.6	16.2	67.1	95.3	78.8	-	-	-
	24	24.15	Port Graham School	35	k	10	3.0	21.1	63	1.81	63	-	39.6	16.2	7.5	-	-	-	-	-
	24	24.16	Razdolna Elementary	36	k	8	3.0	21.6	65	1.80	65	-	39.6	16.2	8.9	-	-	-	-	-
	24	24.17	Susan B English School	98	k	12	9.0	16.9	152	1.55	152	-	39.6	16.2	67.1	29.3	-	-	-	-
	24	24.18	Seward High School	441	7	12	35.9	14.2	509	1.15	509	-	39.6	16.2	67.1	95.3	108.0	145.5	37.7	-
	24	24.18	Seward Elementary School	459	p	6	28.5	18.5	526	1.15	526	-	39.6	16.2	67.1	95.3	108.0	145.5	54.3	-
	24	24.19	Alternative School/Bilingual	104	k	12	4.0	39.9	160	1.54	160	-	39.6	16.2	67.1	36.8	-	-	-	-
	24	24.19	Soldotna Elementary School	418	k	6	26.0	18.8	488	1.17	488	-	39.6	16.2	67.1	95.3	108.0	145.5	16.6	-
	24	24.19	Redoubt Elementary School	434	p	6	26.9	18.7	503	1.16	503	-	39.6	16.2	67.1	95.3	108.0	145.5	31.3	-
	24	24.19	Kalifornsky Beach Elementary	436	k	6	27.4	18.4	505	1.16	505	-	39.6	16.2	67.1	95.3	108.0	145.5	33.1	-
	24	24.19	Soldotna High School	547	9	12	40.3	15.1	607	1.11	607	-	39.6	16.2	67.1	95.3	108.0	145.5	135.2	-
	24	24.19	Skyview High School	568	9	12	39.6	15.8	626	1.10	626	-	39.6	16.2	67.1	95.3	108.0	145.5	154.6	-
	24	24.19	Soldotna Middle School	594	7	8	40.9	15.9	650	1.09	650	-	39.6	16.2	67.1	95.3	108.0	145.5	178.5	-
	24	24.20	Sterling Elementary School	382	k	6	22.6	20.1	454	1.19	454	-	39.6	16.2	67.1	95.3	108.0	128.4	-	-
	24	24.21	Bartlett Elem/High School	43	k	12	4.9	15.4	75	1.75	75	-	39.6	16.2	19.4	-	-	-	-	-
	24	24.22	Voznesenka Elementary School	134	k	10	8.0	24.8	198	1.48	198	-	39.6	16.2	67.1	75.5	-	-	-	-
Kenai	24 Total			10,282			718	17.3	12,431	1.21										
	25	25.10	Revilla High School	92	9	12	4.0	36.0	144	1.57	144	-	39.6	16.2	67.1	21.3	-	-	-	-
	25	25.10	Ketchikan Correspondence	106	k	12	3.5	46.5	163	1.53	163	-	39.6	16.2	67.1	39.9	-	-	-	-

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000

Statistical Approach Conversion Formula

Conversion of Actual Student Count to Adjusted Student Count
All Schools, Subtotals by District
Statistical Approach

District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	144,819 Stat Approach Adjusted ADM		over ride 1-10 flat line at 39.6							
	25	25.10	Valley Park Elementary School	304	k	6	18.5	20.4	378	1.25	378	-	39.6	16.2	67.1	95.3	108.0	52.1	-	-
	25	25.10	White Cliff Elementary School	328	p	6	21.0	19.1	402	1.22	402	-	39.6	16.2	67.1	95.3	108.0	75.6	-	-
	25	25.10	Point Higgins School	349	p	6	20.0	21.1	423	1.21	423	-	39.6	16.2	67.1	95.3	108.0	96.5	-	-
	25	25.10	Schoenbar Middle School	417	7	8	32.0	15.2	487	1.17	487	-	39.6	16.2	67.1	95.3	108.0	145.5	15.6	-
	25	25.10	Houghtaling Elementary School	521	p	6	30.0	19.4	583	1.12	583	-	39.6	16.2	67.1	95.3	108.0	145.5	111.5	-
	25	25.10	Ketchikan High School	733	9	12	41.5	18.7	778	1.06	778	-	39.6	16.2	67.1	95.3	108.0	145.5	306.2	-
Ketchikan	25 Total			2,850			171	19.7	3,358	1.18										
	27	27.10	Klawock Jr/Sr High School	100	7	12	11.0	14.1	155	1.55	155	-	39.6	16.2	67.1	31.8	-	-	-	-
	27	27.10	Klawock Elementary School	120	k	6	6.8	26.5	180	1.50	180	-	39.6	16.2	67.1	57.2	-	-	-	-
Klawock	27 Total			220			18	18.8	335	1.52										
	28	28.01	Akhiok School	21	k	12	2.0	20.7	41	1.96	41	-	39.6	1.8	-	-	-	-	-	-
	28	28.02	Big Sandy Lake	23	k	12	1.5	28.9	44	1.94	44	-	39.6	4.1	-	-	-	-	-	-
	28	28.03	Chiniak School	31	k	10	4.0	14.2	57	1.85	57	-	39.6	16.2	0.9	-	-	-	-	-
	28	28.04	Danger Bay School	19	1	10	1.4	28.5	40	2.10	40	-	39.6	-	-	-	-	-	-	-
	28	28.05	Karluk School	15	k	10	1.0	39.6	40	2.73	40	-	39.6	-	-	-	-	-	-	-
	28	28.06	Kodiak Island Correspondence	88	k	12	1.0	139.4	139	1.58	139	-	39.6	16.2	67.1	16.5	-	-	-	-
	28	28.06	North Star Elementary	125	k	5	7.5	24.8	186	1.49	186	-	39.6	16.2	67.1	63.5	-	-	-	-
	28	28.06	Main Elementary School	337	p	5	24.0	17.1	410	1.22	410	-	39.6	16.2	67.1	95.3	108.0	84.4	-	-
	28	28.06	Peterson Elementary School	353	k	5	18.0	23.7	426	1.21	426	-	39.6	16.2	67.1	95.3	108.0	99.9	-	-
	28	28.06	East Elementary School	383	k	5	25.7	17.7	455	1.19	455	-	39.6	16.2	67.1	95.3	108.0	129.0	-	-
	28	28.06	Kodiak Middle School	526	6	8	31.0	19.0	588	1.12	588	-	39.6	16.2	67.1	95.3	108.0	145.5	115.9	-
	28	28.06	Kodiak High School	731	9	12	47.8	16.2	776	1.06	776	-	39.6	16.2	67.1	95.3	108.0	145.5	304.5	-
	28	28.07	Larsen Bay School	20	k	12	3.0	13.2	40	2.01	40	-	39.6	-	-	-	-	-	-	-
	28	28.08	Old Harbor School	91	k	11	10.0	14.3	143	1.57	143	-	39.6	16.2	67.1	20.5	-	-	-	-
	28	28.09	Ouzinkie School	46	k	12	5.0	16.0	80	1.73	80	-	39.6	16.2	24.0	-	-	-	-	-
	28	28.10	Port Lions School	64	k	12	7.0	15.2	106	1.66	106	-	39.6	16.2	50.7	-	-	-	-	-
Kodiak	28 Total			2,872			190	18.8	3,571	1.24										
	29	29.10	Auntie Mary Nicoli Elementary	80	k	6	11.0	11.7	129	1.62	129	-	39.6	16.2	67.1	6.4	-	-	-	-
	29	29.10	Aniak High School	108	7	12	8.0	20.3	162	1.53	162	-	39.6	16.2	67.1	39.4	-	-	-	-
	29	29.20	Crow Village Sam School	38	p	9	2.0	33.9	68	1.78	68	-	39.6	16.2	11.9	-	-	-	-	-
	29	29.30	Johnnie John Sr. School	35	k	12	3.0	21.0	63	1.81	63	-	39.6	16.2	7.2	-	-	-	-	-
	29	29.40	George Willis School	18	k	12	4.0	9.9	40	2.20	40	-	39.6	-	-	-	-	-	-	-
	29	29.50	Jack Egnaty Sr. School	29	k	12	2.0	27.1	54	1.87	54	-	39.6	14.6	-	-	-	-	-	-
	29	29.60	Gusty Michael School	16	k	12	2.0	19.8	40	2.47	40	-	39.6	-	-	-	-	-	-	-
	29	29.70	Joseph and Olinga Gregory School	38	4	6	3.0	22.6	68	1.78	68	-	39.6	16.2	11.9	-	-	-	-	-
	29	29.70	George Morgan Sr. High School	52	7	12	8.5	10.4	89	1.70	89	-	39.6	16.2	32.8	-	-	-	-	-
	29	29.80	Zackar Levi Elementary School	56	p	3	5.0	18.8	94	1.69	94	-	39.6	16.2	38.4	-	-	-	-	-
Kuspuk	29 Total			468			49	16.6	806	1.72										
	30	30.01	Chignik Bay School	22	p	12	3.0	14.1	42	1.95	42	-	39.6	2.8	-	-	-	-	-	-
	30	30.02	Chignik Lagoon School	34	k	12	3.1	19.9	62	1.82	62	-	39.6	16.2	5.8	-	-	-	-	-
	30	30.03	Chignik Lake School	55	p	12	6.0	15.4	93	1.69	93	-	39.6	16.2	36.9	-	-	-	-	-
	30	30.04	Egegik School	19	p	10	2.0	19.8	40	2.13	40	-	39.6	-	-	-	-	-	-	-
	30	30.05	Igiugig School	14	k	8	1.0	39.6	40	2.83	40	-	39.6	-	-	-	-	-	-	-
	30	30.06	Ivanof Bay School	10	k	10	1.0	39.6	40	3.96	40	-	39.6	-	-	-	-	-	-	-
	30	30.07	Kokhanok School	49	p	12	6.0	13.9	84	1.72	84	-	39.6	16.2	27.9	-	-	-	-	-
	30	30.08	Levelock School	25	p	11	4.0	12.0	48	1.91	48	-	39.6	8.5	-	-	-	-	-	-
	30	30.09	Newhalen School	83	p	12	12.0	11.0	132	1.60	132	-	39.6	16.2	67.1	9.5	-	-	-	-
	30	30.10	Nondalton School	67	p	12	8.0	13.8	110	1.66	110	-	39.6	16.2	54.6	-	-	-	-	-
	30	30.11	Dena'ina School	17	1	12	1.0	39.6	40	2.33	40	-	39.6	-	-	-	-	-	-	-
	30	30.12	Perryville School	29	p	12	5.0	10.8	54	1.87	54	-	39.6	14.3	-	-	-	-	-	-
	30	30.13	Pilot Point School	27	k	10	2.0	25.5	51	1.89	51	-	39.6	11.3	-	-	-	-	-	-
	30	30.14	Tanalian School	22	k	12	2.0	21.0	42	1.95	42	-	39.6	2.4	-	-	-	-	-	-
	30	30.15	Meshik School	28	p	11	4.0	13.0	52	1.88	52	-	39.6	12.6	-	-	-	-	-	-
Lake & Peninsula	30 Total			498			60	15.5	929	1.86										
	31	31.01	Akiuk Memorial School	68	p	12	8.0	14.0	112	1.65	112	-	39.6	16.2	56.3	-	-	-	-	-
	31	31.02	Akula Elitnaurvik School	77	k	12	8.0	15.7	125	1.63	125	-	39.6	16.2	67.1	2.5	-	-	-	-
	31	31.03	Joann A. Alexie Memorial School	72	p	12	9.0	13.2	119	1.64	119	-	39.6	16.2	63.0	-	-	-	-	-
	31	31.04	Bethel Youth Facility	20	6	12	2.0	19.8	40	1.98	40	-	39.6	-	-	-	-	-	-	-
	31	31.04	Bethel-Mikelnguut Elitnaurviat	255	p	1	20.0	16.5	331	1.30	331	-	39.6	16.2	67.1	95.3	108.0	4.9	-	-
	31	31.04	Bethel Regional High School	438	7	12	35.8	14.1	507	1.16	507	-	39.6	16.2	67.1	95.3	108.0	145.5	35.0	-
	31	31.04	Kilbuck Elementary School	514	2	6	34.8	16.6	576	1.12	576	-	39.6	16.2	67.1	95.3	108.0	145.5	104.9	-
	31	31.05	Chaptnguak School	126	p	12	10.0	18.7	187	1.49	187	-	39.6	16.2	67.1	64.3	-	-	-	-
	31	31.06	Eek School	72	p	12	6.0	19.8	119	1.64	119	-	39.6	16.2	62.8	-	-	-	-	-
	31	31.07	Rocky Mountain School	66	p	12	7.0	15.5	109	1.66	109	-	39.6	16.2	53.0	-	-	-	-	-
	31	31.08	Chief Paul Memorial School	177	p	12	13.0	19.0	247	1.40	247	-	39.6	16.2	67.1	95.3	29.2	-	-	-

											No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Conversion of Actual Student Count to Adjusted Student Count											Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
All Schools, Subtotals by District											>	0	0	20	30	75	150	250	400	750
Statistical Approach											<=	0	20	30	75	150	250	400	750	50,000
											Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000
												Statistical Approach Conversion Formula								
											144,819									
District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	Stat Approach Adjusted ADM		over ride 1-10 flat line at 39.6							
	31	31.09	Dick R Kunya Memorial School	105	p	12	10.0	16.1	161	1.53	161	-	39.6	16.2	67.1	38.4	-	-	-	-
	31	31.10	Kwethluk Community School	185	p	12	14.0	18.3	256	1.38	256	-	39.6	16.2	67.1	95.3	38.2	-	-	-
	31	31.11	Kwigillingok School	95	p	12	9.0	16.5	149	1.56	149	-	39.6	16.2	67.1	25.7	-	-	-	-
	31	31.12	Nuniwaarmiut School	51	p	12	5.0	17.4	87	1.71	87	-	39.6	16.2	31.4	-	-	-	-	-
	31	31.14	Z John Williams Memorial School	103	p	12	9.0	17.6	158	1.54	158	-	39.6	16.2	67.1	35.6	-	-	-	-
	31	31.14	William N Miller Memorial School	105	p	12	7.0	23.0	161	1.53	161	-	39.6	16.2	67.1	38.1	-	-	-	-
	31	31.15	Ayaprun School	96	p	12	9.0	16.6	150	1.56	150	-	39.6	16.2	67.1	26.7	-	-	-	-
	31	31.16	Nightmute School	55	p	12	6.0	15.5	93	1.69	93	-	39.6	16.2	37.3	-	-	-	-	-
	31	31.17	Anna Tobeluk Memorial School	130	p	12	11.0	17.5	193	1.48	193	-	39.6	16.2	67.1	70.0	-	-	-	-
	31	31.18	Qugcuun Memorial High	14	p	12	2.0	19.8	40	2.81	40	-	39.6	-	-	-	-	-	-	-
	31	31.19	Arviq School	8	1	7	1.0	39.6	40	4.95	40	-	39.6	-	-	-	-	-	-	-
	31	31.20	Kuinerrarmiut Elitnaurviat	135	p	12	15.0	13.3	199	1.47	199	-	39.6	16.2	67.1	75.9	-	-	-	-
	31	31.21	Nelson Island Area Schools	134	p	12	11.0	17.9	197	1.48	197	-	39.6	16.2	67.1	74.4	-	-	-	-
	31	31.22	Lewis Angapak Memorial School	78	p	12	8.0	15.8	126	1.63	126	-	39.6	16.2	67.1	3.3	-	-	-	-
	31	31.23	Paul T Albert Memorial School	96	p	12	9.0	16.7	150	1.56	150	-	39.6	16.2	67.1	27.2	-	-	-	-
Lower Kuskokwim	31 Total			3,275			280	16.6	4,631	1.41					-					
	32	32.01	Alakanuk School	158	p	12	15.0	15.1	226	1.44	226	-	39.6	16.2	67.1	95.3	8.1	-	-	-
	32	32.02	Emmonak School	207	p	12	18.0	15.5	279	1.35	279	-	39.6	16.2	67.1	95.3	61.3	-	-	-
	32	32.03	Hooper Bay School	354	p	12	26.0	16.4	427	1.21	427	-	39.6	16.2	67.1	95.3	108.0	101.3	-	-
	32	32.04	Kotlik School	188	p	12	13.0	19.9	259	1.38	259	-	39.6	16.2	67.1	95.3	41.0	-	-	-
	32	32.05	Marshall School	87	p	12	9.0	15.4	138	1.59	138	-	39.6	16.2	67.1	15.3	-	-	-	-
	32	32.06	Mountain Village School	220	p	12	19.0	15.5	294	1.33	294	-	39.6	16.2	67.1	95.3	76.1	-	-	-
	32	32.07	Pilot Station School	174	p	12	14.0	17.4	244	1.40	244	-	39.6	16.2	67.1	95.3	25.9	-	-	-
	32	32.08	Pitkas Point School	34	p	12	5.0	12.4	62	1.82	62	-	39.6	16.2	6.0	-	-	-	-	-
	32	32.09	Russian Mission School	97	p	12	9.0	16.8	151	1.55	151	-	39.6	16.2	67.1	27.9	-	-	-	-
	32	32.10	Scammon Bay School	122	p	12	10.5	17.4	183	1.50	183	-	39.6	16.2	67.1	59.7	-	-	-	-
	32	32.11	Sheldon Point School	54	p	12	6.0	15.3	92	1.70	92	-	39.6	16.2	35.8	-	-	-	-	-
Lower Yukon	32 Total			1,695			145	16.3	2,355	1.39										
	33	33.01	Beryozova School	13	1	11	1.0	39.6	40	3.05	40	-	39.6	-	-	-	-	-	-	-
	33	33.02	Big Lake Elementary School	636	k	6	35.0	19.7	688	1.08	688	-	39.6	16.2	67.1	95.3	108.0	145.5	216.7	-
	33	33.03	Butte Elementary School	398	k	5	24.0	19.6	470	1.18	470	-	39.6	16.2	67.1	95.3	108.0	143.6	-	-
	33	33.04	Snowshoe Elementary School	390	k	6	27.0	17.1	462	1.18	462	-	39.6	16.2	67.1	95.3	108.0	135.8	-	-
	33	33.04	Pioneer Peak Elementary	481	p	5	32.5	16.8	546	1.14	546	-	39.6	16.2	67.1	95.3	108.0	145.5	74.5	-
	33	33.04	Finger Lake Elementary	543	p	5	32.0	16.8	603	1.11	603	-	39.6	16.2	67.1	95.3	108.0	145.5	131.6	-
	33	33.04	Colony Middle School	991	6	8	67.5	14.8	996	1.01	996	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	202.4
	33	33.04	Colony High School	1,069	9	12	68.8	15.4	1,062	0.99	1,062	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	268.0
	33	33.05	Glacier View School	54	1	11	5.7	16.1	92	1.69	92	-	39.6	16.2	36.1	-	-	-	-	-
	33	33.06	Houston Jr./Sr. High School	571	7	12	38.5	16.3	629	1.10	629	-	39.6	16.2	67.1	95.3	108.0	145.5	157.2	-
	33	33.07	Mat-Su Correspondence	200	k	12	10.0	27.3	273	1.36	273	-	39.6	16.2	67.1	95.3	54.4	-	-	-
	33	33.08	Swanson Elementary School	406	p	2	23.0	20.7	477	1.18	477	-	39.6	16.2	67.1	95.3	108.0	145.5	5.5	-
	33	33.08	Sherrod Elementary School	423	3	5	25.5	19.3	493	1.16	493	-	39.6	16.2	67.1	95.3	108.0	145.5	21.2	-
	33	33.08	Palmer Middle School	753	6	8	49.5	16.1	796	1.06	796	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	2.5
	33	33.08	Palmer High School	832	9	12	58.0	14.9	862	1.04	862	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	68.9
	33	33.09	Goose Bay Elementary School	466	p	6	30.0	17.7	532	1.14	532	-	39.6	16.2	67.1	95.3	108.0	145.5	60.5	-
	33	33.10	Skwentna School	22	1	12	1.0	42.8	43	1.95	43	-	39.6	3.2	-	-	-	-	-	-
	33	33.11	Sutton Elementary School	102	k	5	7.5	21.0	157	1.54	157	-	39.6	16.2	67.1	34.3	-	-	-	-
	33	33.12	Talkeetna Elementary School	150	k	6	9.6	22.7	218	1.45	218	-	39.6	16.2	67.1	95.3	0.2	-	-	-
	33	33.13	Trapper Creek Elementary School	54	k	6	5.0	18.3	91	1.70	91	-	39.6	16.2	35.5	-	-	-	-	-
	33	33.14	Alternative High School	146	9	12	13.0	16.4	213	1.46	213	-	39.6	16.2	67.1	90.2	-	-	-	-
	33	33.14	Susitna Valley High	198	7	12	16.3	16.6	270	1.36	270	-	39.6	16.2	67.1	95.3	51.8	-	-	-
	33	33.14	Iditarod Elementary School	435	k	5	27.0	18.7	504	1.16	504	-	39.6	16.2	67.1	95.3	108.0	145.5	32.2	-
	33	33.14	Cottonwood Creek Elementary	481	p	5	31.0	17.6	546	1.14	546	-	39.6	16.2	67.1	95.3	108.0	145.5	74.5	-
	33	33.14	Tanaina Elementary School	565	p	5	32.0	19.5	623	1.10	623	-	39.6	16.2	67.1	95.3	108.0	145.5	151.8	-
	33	33.14	Wasilla Middle School	642	6	8	42.5	16.3	694	1.08	694	-	39.6	16.2	67.1	95.3	108.0	145.5	222.6	-
	33	33.14	Wasilla High School	796	9	12	60.5	13.8	832	1.05	832	-	39.6	16.2	67.1	95.3	108.0	145.5	322.0	38.6
	33	33.15	Willow Elementary School	207	p	6	14.5	19.3	280	1.35	280	-	39.6	16.2	67.1	95.3	62.0	-	-	-
Matanuska	33 Total			12,024			788	17.1	13,493	1.12										
	34	34.10	Nenana City Public School	161	p	12	17.3	13.3	230	1.43	230	-	39.6	16.2	67.1	95.3	11.9	-	-	-
Nenana	34 Total			161			17	13.3	230	1.43										
	35	35.10	Leonard Seppala Alternative HS	32	8	12	1.0	58.8	59	1.84	59	-	39.6	16.2	3.0	-	-	-	-	-
	35	35.10	Nome-Beltz Jr/Sr High School	281	7	12	27.0	13.2	356	1.27	356	-	39.6	16.2	67.1	95.3	108.0	30.1	-	-
	35	35.10	Nome Elementary School	420	k	6	30.0	16.3	490	1.17	490	-	39.6	16.2	67.1	95.3	108.0	145.5	18.4	-
Nome	35 Total			733			58	15.6	905	1.23										
	36	36.10	Nunamiut School	92	p	12	11.0	13.1	144	1.57	144	-	39.6	16.2	67.1	21.0	-	-	-	-
	36	36.20	Meade River School	54	p	12	8.0	11.4	91	1.70	91	-	39.6	16.2	35.2	-	-	-	-	-

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.82	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.6	50,000

Conversion of Actual Student Count to Adjusted Student Count

All Schools, Subtotals by District

Statistical Approach

Statistical Approach Conversion Formula

over ride 1-10 flat line at 39.6

District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	144,819 Stat Approach Adjusted ADM	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
	36	36.30	Barrow High School	184	9	12	22.0	11.6	255	1.38	255	-	39.6	16.2	67.1	95.3	36.7	-	-	-
	36	36.30	Eben Hopson Sr. Memorial Middle Sch	232	6	8	19.0	16.1	307	1.32	307	-	39.6	16.2	67.1	95.3	88.6	-	-	-
	36	36.30	Ipalook Elementary School	610	p	5	51.0	13.0	665	1.09	665	-	39.6	16.2	67.1	95.3	108.0	145.5	193.2	-
	36	36.40	Harold Kaveolook School	56	p	11	8.0	11.8	94	1.69	94	-	39.6	16.2	38.7	-	-	-	-	-
	36	36.50	Nuiqsut Trapper School	114	p	12	14.5	11.9	173	1.51	173	-	39.6	16.2	67.1	50.0	-	-	-	-
	36	36.60	Tikigaq School	248	p	12	26.0	12.4	324	1.31	324	-	39.6	16.2	67.1	95.3	105.6	-	-	-
	36	36.70	Cully School	54	p	12	7.5	12.2	92	1.70	92	-	39.6	16.2	35.8	-	-	-	-	-
	36	36.80	Alak School	163	p	12	18.0	12.9	232	1.42	232	-	39.6	16.2	67.1	95.3	13.9	-	-	-
North Slope	36 Total			1,806			185	12.8	2,376	1.32										
	37	37.01	Ambler School	106	p	12	10.0	16.2	162	1.53	162	-	39.6	16.2	67.1	39.0	-	-	-	-
	37	37.02	Buckland School	124	p	8	10.0	18.5	185	1.49	185	-	39.6	16.2	67.1	62.6	-	-	-	-
	37	37.03	Deering School	41	p	12	5.0	14.6	73	1.76	73	-	39.6	16.2	17.0	-	-	-	-	-
	37	37.04	Kiana School	116	p	12	11.0	15.9	175	1.51	175	-	39.6	16.2	67.1	52.1	-	-	-	-
	37	37.05	McQueen School	110	p	12	8.0	21.0	168	1.52	168	-	39.6	16.2	67.1	44.8	-	-	-	-
	37	37.06	Kobuk School	22	p	8	2.0	21.4	43	1.95	43	-	39.6	3.2	-	-	-	-	-	-
	37	37.07	Kotzebue Middle/High School	148	9	12	20.0	10.8	216	1.46	216	-	39.6	16.2	67.1	92.7	-	-	-	-
	37	37.07	Kotzebue Elementary School	599	k	6	31.0	21.1	654	1.09	654	-	39.6	16.2	67.1	95.3	108.0	145.5	182.9	-
	37	37.08	Napaaqtugmiut School	116	p	12	9.0	19.4	175	1.51	175	-	39.6	16.2	67.1	52.1	-	-	-	-
	37	37.09	Noorvik School	213	p	12	15.0	19.1	287	1.34	287	-	39.6	16.2	67.1	95.3	68.4	-	-	-
	37	37.10	Selawik School	215	p	8	16.0	18.0	288	1.34	288	-	39.6	16.2	67.1	95.3	70.4	-	-	-
	37	37.11	Shungnak School	81	p	12	7.0	18.6	130	1.61	130	-	39.6	16.2	67.1	7.6	-	-	-	-
Northwest Arctic	37 Total			1,892			144	17.8	2,556	1.35										
	38	38.10	Pelican School	38	k	12	4.3	15.7	68	1.78	68	-	39.6	16.2	11.9	-	-	-	-	-
Pelican	38 Total			38			4	15.7	68	1.78										
	39	39.10	Petersburg Middle School	172	6	8	9.5	25.5	242	1.41	242	-	39.6	16.2	67.1	95.3	23.8	-	-	-
	39	39.10	Petersburg High School	204	9	12	17.2	16.1	276	1.36	276	-	39.6	16.2	67.1	95.3	58.3	-	-	-
	39	39.10	Rae C. Stedman Elementary School	378	k	5	25.5	17.7	450	1.19	450	-	39.6	16.2	67.1	95.3	108.0	124.2	-	-
Petersburg	39 Total			754			52	18.6	969	1.28										
	40	40.10	St George School	56	k	9	5.0	18.9	95	1.69	95	-	39.6	16.2	38.7	-	-	-	-	-
	40	40.20	St Paul School	157	k	12	14.0	16.1	226	1.44	226	-	39.6	16.2	67.1	95.3	7.6	-	-	-
Pribilof	40 Total			213			19	16.9	320	1.50										
	42	42.10	Corner Bay Logging Camp	14	1	11	1.0	39.6	40	2.83	40	-	39.6	-	-	-	-	-	-	-
	42	42.20	Pacific High School	61	9	12	-	#DIV/0!	102	1.67	102	-	39.6	16.2	46.2	-	-	-	-	-
	42	42.20	Sitka Correspondence	62	k	12	-	#DIV/0!	103	1.67	103	-	39.6	16.2	47.7	-	-	-	-	-
	42	42.20	Mt Edgecumbe Elementary	147	k	1	8.0	26.8	214	1.46	214	-	39.6	16.2	67.1	91.4	-	-	-	-
	42	42.20	Baranof Elementary School	282	p	2	24.0	14.9	357	1.27	357	-	39.6	16.2	67.1	95.3	108.0	31.0	-	-
	42	42.20	Blatchley Middle School	384	6	8	28.0	16.3	456	1.19	456	-	39.6	16.2	67.1	95.3	108.0	130.0	-	-
	42	42.20	Verstovia Elementary School	398	3	5	29.3	16.1	470	1.18	470	-	39.6	16.2	67.1	95.3	108.0	143.6	-	-
	42	42.20	Sitka High School	454	9	12	33.0	15.8	521	1.15	521	-	39.6	16.2	67.1	95.3	108.0	145.5	49.7	-
Sitka	42 Total			1,802			123	18.4	2,264	1.26										
	43	43.10	Skagway City School	131	k	12	13.0	14.9	194	1.48	194	-	39.6	16.2	67.1	71.1	-	-	-	-
Skagway	43 Total			131			13	14.9	194	1.48										
	44	44.01	Craig Logging School	9	k	12	1.0	39.6	40	4.40	40	-	39.6	-	-	-	-	-	-	-
	44	44.02	Edna Bay School	18	k	11	2.0	19.8	40	2.21	40	-	39.6	-	-	-	-	-	-	-
	44	44.03	Hollis School	22	k	12	2.0	21.4	43	1.95	43	-	39.6	3.2	-	-	-	-	-	-
	44	44.04	Howard Valentine School	38	k	12	2.5	26.9	67	1.78	67	-	39.6	16.2	11.5	-	-	-	-	-
	44	44.05	JR Gildersleeve School	14	k	11	1.0	39.6	40	2.77	40	-	39.6	-	-	-	-	-	-	-
	44	44.06	Meyers Chuck School	5	6	12	1.0	39.6	40	7.92	40	-	39.6	-	-	-	-	-	-	-
	44	44.07	Naukati School	38	k	12	3.0	22.6	68	1.78	68	-	39.6	16.2	11.9	-	-	-	-	-
	44	44.08	Polk Inlet School	15	1	11	1.0	39.6	40	2.64	40	-	39.6	-	-	-	-	-	-	-
	44	44.09	Port Alexander School	24	k	11	2.0	22.7	45	1.93	45	-	39.6	5.8	-	-	-	-	-	-
	44	44.10	Port Protection School	13	k	10	2.0	19.8	40	3.08	40	-	39.6	-	-	-	-	-	-	-
	44	44.11	Thorne Bay School	145	k	12	10.5	20.2	212	1.46	212	-	39.6	16.2	67.1	89.5	-	-	-	-
	44	44.12	Whale Pass School	9	2	12	1.0	39.6	40	4.40	40	-	39.6	-	-	-	-	-	-	-
Southeast Island	44 Total			350			29	24.6	713	2.04										
	45	45.10	Aleknagik School	27	p	8	3.0	17.0	51	1.89	51	-	39.6	11.3	-	-	-	-	-	-
	45	45.20	Clarks Point School	13	k	8	2.0	19.8	40	3.05	40	-	39.6	-	-	-	-	-	-	-
	45	45.30	William "Sonny" Nelson School	28	p	8	3.0	17.5	53	1.88	53	-	39.6	13.0	-	-	-	-	-	-
	45	45.40	Koliganek School	84	p	12	7.0	19.2	134	1.60	134	-	39.6	16.2	67.1	11.4	-	-	-	-
	45	45.50	Manokotak School	125	p	12	12.0	15.5	186	1.49	186	-	39.6	16.2	67.1	63.1	-	-	-	-
	45	45.60	New Stuyahok School	135	p	12	11.0	18.0	198	1.48	198	-	39.6	16.2	67.1	75.6	-	-	-	-
	45	45.70	Togiak School	193	p	12	18.0	14.7	265	1.37	265	-	39.6	16.2	67.1	95.3	46.4	-	-	-
	45	45.80	Twin Hills School	12	k	8	2.0	19.8	40	3.30	40	-	39.6	-	-	-	-	-	-	-
Southwest Region	45 Total			616			58	16.7	966	1.57										
	46	46.10	Andreafski High School	39	7	12	4.5	15.4	69	1.77	69	-	39.6	16.2	13.4	-	-	-	-	-

Conversion of Actual Student Count to Adjusted Student Count

All Schools, Subtotals by District

Statistical Approach

No. Students	1–10	10–20	20–30	30–75	75–150	150–250	250–400	400–750	750+
Multiplier	1.98	1.98	1.62	1.49	1.27	1.08	0.97	0.92	0.84
>	0	0	20	30	75	150	250	400	750
<=	0	20	30	75	150	250	400	750	50,000
Max	0	39.6	55.8	122.85	218.1	326.1	471.6	793.8	50,000

Statistical Approach Conversion Formula

District	District	FC	School	ADM	Grades		Staff FTE	AADM per FTE	Adjusted ADM	Ratio of AADM to ADM	144,819 Stat Approach Adjusted ADM		over ride 1-10 flat line at 39.6							
	46	46.10	Escarvicuar Elementary School	90	k	6	5.0	28.4	142	1.58	142	-	39.6	16.2	67.1	19.1	-	-	-	-
St. Mary's	46 Total			129			10	22.2	211	1.64										
	47	47.10	Unalaska High School	124	7	12	18.0	10.3	185	1.49	185	-	39.6	16.2	67.1	62.2	-	-	-	-
	47	47.10	Unalaska Elementary School	229	p	6	12.5	24.3	303	1.32	303	-	39.6	16.2	67.1	95.3	85.3	-	-	-
Unalaska	47 Total			353			31	16.0	489	1.38										
	48	48.10	George H Gilson Junior High School	138	7	8	8.7	23.4	203	1.47	203	-	39.6	16.2	67.1	80.0	-	-	-	-
	48	48.10	Valdez High School	235	9	12	22.8	13.6	310	1.32	310	-	39.6	16.2	67.1	95.3	91.8	-	-	-
	48	48.10	Hermon Hutchens Elementary	523	p	6	32.0	18.3	585	1.12	585	-	39.6	16.2	67.1	95.3	108.0	145.5	113.2	-
Valdez	48 Total			896			64	17.3	1,098	1.22										
	49	49.10	Stikine Middle School	139	6	8	8.0	25.5	204	1.47	204	-	39.6	16.2	67.1	81.3	-	-	-	-
	49	49.10	Wrangell High School	143	9	12	17.0	12.3	209	1.46	209	-	39.6	16.2	67.1	86.4	-	-	-	-
	49	49.10	Evergreen Elementary School	268	k	5	13.3	25.8	344	1.28	344	-	39.6	16.2	67.1	95.3	108.0	17.5	-	-
Wrangell	49 Total			550			38	19.7	757	1.38										
	50	50.10	Icy Bay School	14	k	11	1.0	39.6	40	2.83	40	-	39.6	-	-	-	-	-	-	-
	50	50.10	Yakutat Junior/Senior High School	70	7	12	7.0	16.5	.115	1.65	115	-	39.6	16.2	59.6	-	-	-	-	-
	50	50.10	Yakutat Elementary School	103	k	6	9.4	16.8	158	1.54	158	-	39.6	16.2	67.1	35.6	-	-	-	-
Yakutat	50 Total			187			17	18.0	313	1.68										
	51	51.01	Arctic Village School	44	p	12	4.0	19.1	76	1.74	76	-	39.6	16.2	20.6	-	-	-	-	-
	51	51.02	Beaver "Cruikshank" School	24	k	12	2.0	22.8	46	1.92	46	-	39.6	6.1	-	-	-	-	-	-
	51	51.03	Birch Creek School	7	p	12	1.0	39.6	40	5.54	40	-	39.6	-	-	-	-	-	-	-
	51	51.04	Central School	14	p	12	1.0	39.6	40	2.85	40	-	39.6	-	-	-	-	-	-	-
	51	51.05	Chalkyitsik School	17	k	12	2.0	19.8	40	2.38	40	-	39.6	-	-	-	-	-	-	-
	51	51.06	Circle School	23	p	12	2.0	21.8	44	1.94	44	-	39.6	4.1	-	-	-	-	-	-
	51	51.07	Fort Yukon School	147	p	8	17.5	12.2	214	1.48	214	-	39.6	16.2	67.1	91.4	-	-	-	-
	51	51.08	Northern Lights School	25	k	12	2.0	24.1	48	1.90	48	-	39.6	8.6	-	-	-	-	-	-
	51	51.09	Rampart School	21	p	9	2.0	20.4	41	1.97	41	-	39.6	1.2	-	-	-	-	-	-
	51	51.10	Stevens Village School	34	p	11	2.0	31.1	62	1.81	62	-	39.6	16.2	6.4	-	-	-	-	-
	51	51.11	Venetie School	55	p	12	9.0	10.3	92	1.69	92	-	39.6	16.2	36.5	-	-	-	-	-
Yukon Flats	51 Total			410			45	16.7	742	1.81										
	52	52.01	Allakaket School	53	p	12	5.0	17.9	90	1.70	90	-	39.6	16.2	33.7	-	-	-	-	-
	52	52.02	Bettles School	9	p	10	1.0	39.6	40	4.55	40	-	39.6	-	-	-	-	-	-	-
	52	52.03	Hughes School	15	p	7	2.0	19.8	40	2.64	40	-	39.6	-	-	-	-	-	-	-
	52	52.04	Jimmy Huntington School	85	p	12	9.0	15.0	135	1.60	135	-	39.6	16.2	67.1	12.2	-	-	-	-
	52	52.05	Kaltag School	72	p	12	7.0	16.9	118	1.64	118	-	39.6	16.2	62.7	-	-	-	-	-
	52	52.06	Ella B. Vernetti	36	p	11	4.0	16.1	64	1.80	64	-	39.6	16.2	8.6	-	-	-	-	-
	52	52.07	Gladys Dart School	26	p	9	3.6	14.0	50	1.89	50	-	39.6	10.2	-	-	-	-	-	-
	52	52.08	Minto School	101	p	12	10.0	15.5	155	1.54	155	-	39.6	16.2	67.1	32.4	-	-	-	-
	52	52.09	Andrew K. Demoski School	164	p	12	12.5	18.7	233	1.42	233	-	39.6	16.2	67.1	95.3	15.1	-	-	-
	52	52.10	Merreline A Kangas School	66	p	12	6.0	18.1	109	1.66	109	-	39.6	16.2	52.9	-	-	-	-	-
Yukon Koyukuk	52 Total			625			60	17.2	1,034	1.65										
	53	53.10	Maudrey J. Sommer School	94	k	12	9.3	15.8	147	1.56	147	-	39.6	16.2	67.1	24.1	-	-	-	-
Tanana	53 Total			94			9	15.8	147	1.56										
	54	54.10	Akiachak High School	52	8	12	6.0	14.8	89	1.70	89	-	39.6	16.2	32.8	-	-	-	-	-
	54	54.10	Akiachak Elementary School	103	k	7	9.0	17.6	158	1.54	158	-	39.6	16.2	67.1	35.6	-	-	-	-
	54	54.20	Akiak High School	24	9	12	6.0	7.7	46	1.92	46	-	39.6	6.5	-	-	-	-	-	-
	54	54.20	Akiak Elementary School	90	k	8	5.0	28.4	142	1.58	142	-	39.6	16.2	67.1	19.1	-	-	-	-
	54	54.30	Tuluksak High School	28	9	12	4.0	13.1	53	1.88	53	-	39.6	13.0	-	-	-	-	-	-
	54	54.30	Tuluksak Elementary	84	k	8	7.0	19.2	134	1.60	134	-	39.6	16.2	67.1	11.4	-	-	-	-
Yupiit	54 Total			381			37	16.8	622	1.63										
	55	55.10	Chevak School	244	k	12	23.1	13.8	320	1.31	320	-	39.6	16.2	67.1	95.3	101.5	-	-	-
Kashunamiut	55 Total			244			23	13.8	320	1.31										
	56	56.10	Akutan School	20	k	12	3.0	13.2	40	1.98	40	-	39.6	-	-	-	-	-	-	-
	56	56.20	Cold Bay School	22	k	12	3.6	11.9	43	1.95	43	-	39.6	3.2	-	-	-	-	-	-
	56	56.30	False Pass School	25	k	12	2.0	23.9	48	1.91	48	-	39.6	8.1	-	-	-	-	-	-
	56	56.40	King Cove Schools	139	k	12	15.8	13.0	204	1.47	204	-	39.6	16.2	67.1	81.3	-	-	-	-
	56	56.50	Nelson Lagoon School	13	2	12	2.0	19.8	40	3.05	40	-	39.6	-	-	-	-	-	-	-
	56	56.60	Sand Point School	136	k	12	14.0	14.3	200	1.47	200	-	39.6	16.2	67.1	77.5	-	-	-	-
Aleutians East	56 Total			355			40	14.2	574	1.62										
	Grand Total			122,857			8,331	17.4	144,819	1.18										

C. Size Adjustment by Funding Community (School List)

This list shows the results of applying the size adjustment factors in existing law to funding communities. The information was used to produce column 2 of Table 3.

Conversion of Actual Student Count to Adjusted Student Count
by Funding Community, Subtotals by District
Current Law Size Formula

ADM/unit		5	8	12	15	15
size factor		2.61	1.63	1.09	0.87	0.87
>	1	10	20	60	120	525
<=	10	20	60	120	525	50000
max	26.12	52.24	117.55	182.86	535.51	50000

Current Law

126,464.77	97 adm from fy97found (DOE)
9,683.72	97 k-12 units from fy97found (DOE)
13.06	adm = 1 unit

School District	Funding Community	District	ADM	Adjusted ADM						
	2.10 Total	2	113	175	26.1	26.1	65.3	57.7	-	-
	2.20 Total	2	26	62	26.1	26.1	9.8	-	-	-
	2.30 Total	2	239	286	26.1	26.1	65.3	65.3	103.6	-
Denali		2 Total	378	524						
	3.10 Total	3	27	64	26.1	26.1	11.4	-	-	-
	3.20 Total	3	19	50	26.1	23.5	-	-	-	-
	3.30 Total	3	34	75	26.1	26.1	22.9	-	-	-
	3.40 Total	3	95	156	26.1	26.1	65.3	38.1	-	-
	3.50 Total	3	15	39	26.1	13.1	-	-	-	-
	3.60 Total	3	318	355	26.1	26.1	65.3	65.3	172.4	-
	3.70 Total	3	35	77	26.1	26.1	24.5	-	-	-
	3.80 Total	3	9	26	26.1	-	-	-	-	-
Alaska Gateway		3 Total	552	841						
	4.10 Total	4	21	54	26.1	26.1	1.6	-	-	-
Aleutian Region		4 Total	21	54						
	5.10 Total	5	39,733	34,676	26.1	26.1	65.3	65.3	352.7	34,676.5
	5.20 Total	5	6,282	5,552	26.1	26.1	65.3	65.3	352.7	5,552.2
	5.30 Total	5	160	218	26.1	26.1	65.3	65.3	35.1	-
Anchorage		5 Total	46,175	40,447						
	6.10 Total	6	444	465	26.1	26.1	65.3	65.3	282.1	-
Annette Island		6 Total	444	465						
	7.01 Total	7	96	157	26.1	26.1	65.3	39.5	-	-
	7.02 Total	7	49	99	26.1	26.1	47.2	-	-	-
	7.03 Total	7	95	156	26.1	26.1	65.3	38.1	-	-
	7.04 Total	7	186	240	26.1	26.1	65.3	65.3	57.2	-
	7.05 Total	7	59	117	26.1	26.1	64.4	-	-	-
	7.06 Total	7	83	142	26.1	26.1	65.3	24.8	-	-
	7.07 Total	7	153	211	26.1	26.1	65.3	65.3	28.5	-
	7.08 Total	7	71	129	26.1	26.1	65.3	11.4	-	-
	7.09 Total	7	176	232	26.1	26.1	65.3	65.3	48.9	-
	7.10 Total	7	118	181	26.1	26.1	65.3	63.3	-	-
	7.11 Total	7	162	219	26.1	26.1	65.3	65.3	36.6	-
	7.12 Total	7	87	147	26.1	26.1	65.3	29.7	-	-
	7.13 Total	7	222	272	26.1	26.1	65.3	65.3	89.1	-
	7.14 Total	7	58	113	26.1	26.1	61.2	-	-	-
	7.15 Total	7	65	122	26.1	26.1	65.3	4.9	-	-
Bering Strait		7 Total	1,679	2,539						
	8.10 Total	8	285	327	26.1	26.1	65.3	65.3	143.7	-
	8.20 Total	8	16	42	26.1	15.7	-	-	-	-
Bristol Bay		8 Total	301	368						
	9.10 Total	9	154	212	26.1	26.1	65.3	65.3	29.4	-
	9.20 Total	9	26	62	26.1	26.1	9.8	-	-	-
	9.30 Total	9	11	29	26.1	2.6	-	-	-	-
	9.40 Total	9	83	143	26.1	26.1	65.3	25.0	-	-
	9.50 Total	9	23	57	26.1	26.1	4.9	-	-	-
	9.60 Total	9	29	66	26.1	26.1	13.9	-	-	-
	9.70 Total	9	12	31	26.1	5.2	-	-	-	-
Chatham		9 Total	337	600						
	10.10 Total	10	16	42	26.1	15.7	-	-	-	-
	10.20 Total	10	29	67	26.1	26.1	14.7	-	-	-
	10.30 Total	10	11	29	26.1	2.6	-	-	-	-
	10.40 Total	10	75	134	26.1	26.1	65.3	16.3	-	-
Chugach		10 Total	131	271						
	11.10 Total	11	11	27	26.1	1.3	-	-	-	-
	11.20 Total	11	62	119	26.1	26.1	65.3	1.6	-	-
	11.30 Total	11	20	52	26.1	25.5	-	-	-	-
	11.40 Total	11	383	412	26.1	26.1	65.3	65.3	229.0	-
	11.50 Total	11	123	185	26.1	26.1	65.3	65.3	2.6	-
	11.60 Total	11	16	42	26.1	15.7	-	-	-	-

	11.70 Total	11	25	**60**		26.1	26.1	8.2	-	-	-
Copper River		**11 Total**	639	**898**							
	12.10 Total	12	519	**530**		26.1	26.1	65.3	65.3	347.4	-
Cordova		**12 Total**	519	**530**							
	13.10 Total	13	424	**448**		26.1	26.1	65.3	65.3	264.7	-
Craig City		**13 Total**	424	**448**							
	14.10 Total	14	898	**865**		26.1	26.1	65.3	65.3	352.7	864.6
	14.20 Total	14	12	**30**		26.1	4.3	-	-	-	-
Delta/Greely		**14 Total**	910	**895**							
	15.10 Total	15	524	**535**		26.1	26.1	65.3	65.3	351.7	-
Dillingham		**15 Total**	524	**535**							
	16.10 Total	16	10,797	**9,483**		26.1	26.1	65.3	65.3	352.7	9,482.9
	16.20 Total	16	3,222	**2,888**		26.1	26.1	65.3	65.3	352.7	2,888.0
	16.30 Total	16	86	**145**		26.1	26.1	65.3	27.8	-	-
	16.40 Total	16	129	**190**		26.1	26.1	65.3	65.3	7.4	-
	16.50 Total	16	1,583	**1,461**		26.1	26.1	65.3	65.3	352.7	1,461.0
Fairbanks		**16 Total**	15,816	**14,167**							
	17.10 Total	17	150	**209**		26.1	26.1	65.3	65.3	26.1	-
Galena		**17 Total**	150	**209**							
	18.10 Total	18	422	**446**		26.1	26.1	65.3	65.3	262.9	-
	18.20 Total	18	8	**26**		26.1	-	-	-	-	-
Haines		**18 Total**	430	**472**							
	19.10 Total	19	273	**316**		26.1	26.1	65.3	65.3	133.2	-
Hoonah		**19 Total**	273	**316**							
	20.10 Total	20	114	**176**		26.1	26.1	65.3	58.8	-	-
Hydaburg		**20 Total**	114	**176**							
	21.01 Total	21	26	**62**		26.1	26.1	9.8	-	-	-
	21.02 Total	21	71	**130**		26.1	26.1	65.3	12.0	-	-
	21.03 Total	21	71	**130**		26.1	26.1	65.3	12.0	-	-
	21.04 Total	21	11	**29**		26.1	2.6	-	-	-	-
	21.05 Total	21	7	**26**		26.1	-	-	-	-	-
	21.06 Total	21	140	**200**		26.1	26.1	65.3	65.3	17.2	-
	21.07 Total	21	15	**39**		26.1	13.1	-	-	-	-
	21.08 Total	21	43	**90**		26.1	26.1	37.5	-	-	-
	21.09 Total	21	35	**77**		26.1	26.1	24.5	-	-	-
	21.10 Total	21	3	**26**		26.1	-	-	-	-	-
Iditarod		**21 Total**	422	**808**							
	22.10 Total	22	5,525	**4,893**		26.1	26.1	65.3	65.3	352.7	4,893.1
Juneau		**22 Total**	5,525	**4,893**							
	23.10 Total	23	190	**244**		26.1	26.1	65.3	65.3	60.9	-
Kake		**23 Total**	190	**244**							
	24.01 Total	24	262	**306**		26.1	26.1	65.3	65.3	123.6	-
	24.03 Total	24	40	**84**		26.1	26.1	31.8	-	-	-
	24.04 Total	24	1,340	**1,249**		26.1	26.1	65.3	65.3	352.7	1,249.4
	24.05 Total	24	33	**73**		26.1	26.1	20.9	-	-	-
	24.06 Total	24	54	**108**		26.1	26.1	55.5	-	-	-
	24.07 Total	24	282	**324**		26.1	26.1	65.3	65.3	141.0	-
	24.08 Total	24	1,767	**1,621**		26.1	26.1	65.3	65.3	352.7	1,621.2
	24.09 Total	24	198	**251**		26.1	26.1	65.3	65.3	67.7	-
	24.10 Total	24	39	**83**		26.1	26.1	31.0	-	-	-
	24.11 Total	24	53	**106**		26.1	26.1	53.9	-	-	-
	24.12 Total	24	1,127	**1,064**		26.1	26.1	65.3	65.3	352.7	1,064.0
	24.13 Total	24	135	**196**		26.1	26.1	65.3	65.3	13.0	-
	24.14 Total	24	223	**273**		26.1	26.1	65.3	65.3	89.7	-
	24.15 Total	24	35	**77**		26.1	26.1	24.5	-	-	-
	24.16 Total	24	36	**78**		26.1	26.1	26.1	-	-	-
	24.17 Total	24	98	**159**		26.1	26.1	65.3	41.4	-	-
	24.18 Total	24	900	**866**		26.1	26.1	65.3	65.3	352.7	866.3
	24.19 Total	24	3,101	**2,783**		26.1	26.1	65.3	65.3	352.7	2,782.7
	24.20 Total	24	382	**411**		26.1	26.1	65.3	65.3	228.4	-
	24.21 Total	24	43	**90**		26.1	26.1	37.5	-	-	-
	24.22 Total	24	134	**195**		26.1	26.1	65.3	65.3	12.6	-
Kenai		**24 Total**	10,282	**10,398**							
	25.10 Total	25	2,850	**2,564**		26.1	26.1	65.3	65.3	352.7	2,564.5
Ketchikan		**25 Total**	2,850	**2,564**							
	27.10 Total	27	220	**270**		26.1	26.1	65.3	65.3	87.1	-
Klawock		**27 Total**	220	**270**							
	28.01 Total	28	21	**54**		26.1	26.1	1.8	-	-	-
	28.02 Total	28	23	**56**		26.1	26.1	4.1	-	-	-
	28.03 Total	28	31	**70**		26.1	26.1	17.3	-	-	-
	28.04 Total	28	19	**49**		26.1	23.2	-	-	-	-
	28.05 Total	28	15	**38**		26.1	11.8	-	-	-	-
	28.06 Total	28	2,543	**2,297**		26.1	26.1	65.3	65.3	352.7	2,296.8
	28.07 Total	28	20	**52**		26.1	25.5	-	-	-	-
	28.08 Total	28	91	**151**		26.1	26.1	65.3	33.9	-	-
	28.09 Total	28	46	**95**		26.1	26.1	42.6	-	-	-

	28.10 Total	28	64	**122**		26.1	26.1	65.3	4.4	-	-
Kodiak		**28 Total**	2,872	**2,984**							
	29.10 Total	29	186	**240**		26.1	26.1	65.3	65.3	57.5	-
	29.20 Total	29	38	**82**		26.1	26.1	29.4	-	-	-
	29.30 Total	29	35	**76**		26.1	26.1	24.2	-	-	-
	29.40 Total	29	18	**47**		26.1	20.9	-	-	-	-
	29.50 Total	29	29	**67**		26.1	26.1	14.7	-	-	-
	29.60 Total	29	16	**42**		26.1	15.8	-	-	-	-
	29.70 Total	29	90	**150**		26.1	26.1	65.3	32.7	-	-
	29.80 Total	29	56	**111**		26.1	26.1	58.4	-	-	-
Kuspuk		**29 Total**	468	**815**							
	30.01 Total	30	22	**55**		26.1	26.1	2.9	-	-	-
	30.02 Total	30	34	**75**		26.1	26.1	22.7	-	-	-
	30.03 Total	30	55	**109**		26.1	26.1	56.7	-	-	-
	30.04 Total	30	19	**48**		26.1	22.3	-	-	-	-
	30.05 Total	30	14	**37**		26.1	10.4	-	-	-	-
	30.06 Total	30	10	**26**		26.1	-	-	-	-	-
	30.07 Total	30	49	**99**		26.1	26.1	46.9	-	-	-
	30.08 Total	30	25	**61**		26.1	26.1	8.6	-	-	-
	30.09 Total	30	83	**142**		26.1	26.1	65.3	24.5	-	-
	30.10 Total	30	67	**125**		26.1	26.1	65.3	7.2	-	-
	30.11 Total	30	17	**44**		26.1	18.3	-	-	-	-
	30.12 Total	30	29	**67**		26.1	26.1	14.4	-	-	-
	30.13 Total	30	27	**64**		26.1	26.1	11.4	-	-	-
	30.14 Total	30	22	**55**		26.1	26.1	2.4	-	-	-
	30.15 Total	30	28	**65**		26.1	26.1	12.7	-	-	-
Lake & Peninsula		30 Total	498	**1,071**							
	31.01 Total	31	68	**126**		26.1	26.1	65.3	8.5	-	-
	31.02 Total	31	77	**136**		26.1	26.1	65.3	18.5	-	-
	31.03 Total	31	72	**131**		26.1	26.1	65.3	13.3	-	-
	31.04 Total	31	1,227	**1,151**		26.1	26.1	65.3	65.3	352.7	1,151.0
	31.05 Total	31	126	**188**		26.1	26.1	65.3	65.3	4.9	-
	31.06 Total	31	72	**131**		26.1	26.1	65.3	13.2	-	-
	31.07 Total	31	66	**124**		26.1	26.1	65.3	6.0	-	-
	31.08 Total	31	177	**233**		26.1	26.1	65.3	65.3	49.7	-
	31.09 Total	31	105	**167**		26.1	26.1	65.3	49.2	-	-
	31.10 Total	31	185	**240**		26.1	26.1	65.3	65.3	56.9	-
	31.11 Total	31	95	**156**		26.1	26.1	65.3	38.4	-	-
	31.12 Total	31	51	**103**		26.1	26.1	50.8	-	-	-
	31.14 Total	31	208	**259**		26.1	26.1	65.3	65.3	76.6	-
	31.15 Total	31	96	**157**		26.1	26.1	65.3	39.2	-	-
	31.16 Total	31	55	**109**		26.1	26.1	57.1	-	-	-
	31.17 Total	31	130	**192**		26.1	26.1	65.3	65.3	8.8	-
	31.18 Total	31	14	**37**		26.1	10.7	-	-	-	-
	31.19 Total	31	8	**26**		26.1	-	-	-	-	-
	31.20 Total	31	135	**196**		26.1	26.1	65.3	65.3	12.9	-
	31.21 Total	31	134	**195**		26.1	26.1	65.3	65.3	11.8	-
	31.22 Total	31	78	**137**		26.1	26.1	65.3	19.2	-	-
	31.23 Total	31	96	**157**		26.1	26.1	65.3	39.7	-	-
Lower Kuskokwim		31 Total	3,275	**4,349**							
	32.01 Total	32	158	**216**		26.1	26.1	65.3	65.3	32.7	-
	32.02 Total	32	207	**258**		26.1	26.1	65.3	65.3	75.5	-
	32.03 Total	32	354	**387**		26.1	26.1	65.3	65.3	204.1	-
	32.04 Total	32	188	**242**		26.1	26.1	65.3	65.3	59.2	-
	32.05 Total	32	87	**147**		26.1	26.1	65.3	29.4	-	-
	32.06 Total	32	220	**270**		26.1	26.1	65.3	65.3	87.5	-
	32.07 Total	32	174	**230**		26.1	26.1	65.3	65.3	47.0	-
	32.08 Total	32	34	**75**		26.1	26.1	22.9	-	-	-
	32.09 Total	32	97	**158**		26.1	26.1	65.3	40.3	-	-
	32.10 Total	32	122	**185**		26.1	26.1	65.3	65.3	1.7	-
	32.11 Total	32	54	**108**		26.1	26.1	55.5	-	-	-
Lower Yukon		32 Total	1,695	**2,275**							
	33.01 Total	33	13	**34**		26.1	7.8	-	-	-	-
	33.02 Total	33	636	**636**		26.1	26.1	65.3	65.3	352.7	636.0
	33.03 Total	33	398	**425**		26.1	26.1	65.3	65.3	242.1	-
	33.04 Total	33	3,474	**3,107**		26.1	26.1	65.3	65.3	352.7	3,107.4
	33.05 Total	33	54	**108**		26.1	26.1	55.9	-	-	-
	33.06 Total	33	571	**580**		26.1	26.1	65.3	65.3	352.7	579.8
	33.07 Total	33	200	**253**		26.1	26.1	65.3	65.3	70.0	-
	33.08 Total	33	2,414	**2,185**		26.1	26.1	65.3	65.3	352.7	2,184.5
	33.09 Total	33	466	**484**		26.1	26.1	65.3	65.3	301.0	-
	33.10 Total	33	22	**56**		26.1	26.1	3.3	-	-	-
	33.11 Total	33	102	**163**		26.1	26.1	65.3	45.7	-	-
	33.12 Total	33	150	**209**		26.1	26.1	65.3	65.3	26.3	-
	33.13 Total	33	54	**107**		26.1	26.1	55.2	-	-	-
	33.14 Total	33	3,263	**2,924**		26.1	26.1	65.3	65.3	352.7	2,923.7

	33.15 Total	33	207	**259**	26.1	26.1	65.3	65.3	76.1	-
Matanuska		**33 Total**	12,024	**11,530**						
	34.10 Total	34	161	**219**	26.1	26.1	65.3	65.3	35.7	-
Nenana		**34 Total**	161	**219**						
	35.10 Total	35	733	**721**	26.1	26.1	65.3	65.3	352.7	720.9
Nome		**35 Total**	733	**721**						
	36.10 Total	36	92	**152**	26.1	26.1	65.3	34.3	-	-
	36.20 Total	36	54	**107**	26.1	26.1	54.9	-	-	-
	36.30 Total	36	1,026	**976**	26.1	26.1	65.3	65.3	352.7	976.0
	36.40 Total	36	56	**111**	26.1	26.1	58.7	-	-	-
	36.50 Total	36	114	**177**	26.1	26.1	65.3	59.2	-	-
	36.60 Total	36	248	**294**	26.1	26.1	65.3	65.3	111.2	-
	36.70 Total	36	54	**108**	26.1	26.1	55.5	-	-	-
	36.80 Total	36	163	**220**	26.1	26.1	65.3	65.3	37.4	-
North Slope		**36 Total**	1,806	**2,145**						
	37.01 Total	37	106	**167**	26.1	26.1	65.3	49.7	-	-
	37.02 Total	37	124	**187**	26.1	26.1	65.3	65.3	3.7	-
	37.03 Total	37	41	**87**	26.1	26.1	34.9	-	-	-
	37.04 Total	37	116	**179**	26.1	26.1	65.3	61.0	-	-
	37.05 Total	37	110	**172**	26.1	26.1	65.3	54.7	-	-
	37.06 Total	37	22	**56**	26.1	26.1	3.3	-	-	-
	37.07 Total	37	747	**733**	26.1	26.1	65.3	65.3	352.7	732.9
	37.08 Total	37	116	**179**	26.1	26.1	65.3	61.0	-	-
	37.09 Total	37	213	**264**	26.1	26.1	65.3	65.3	81.3	-
	37.10 Total	37	215	**266**	26.1	26.1	65.3	65.3	82.8	-
	37.11 Total	37	81	**140**	26.1	26.1	65.3	22.9	-	-
Northwest Arctic		**37 Total**	1,892	**2,429**						
	38.10 Total	38	38	**82**	26.1	26.1	29.4	-	-	-
Pelican		**38 Total**	38	**82**						
	39.10 Total	39	754	**739**	26.1	26.1	65.3	65.3	352.7	739.2
Petersburg		**39 Total**	754	**739**						
	40.10 Total	40	56	**111**	26.1	26.1	58.8	-	-	-
	40.20 Total	40	157	**215**	26.1	26.1	65.3	65.3	32.2	-
Pribilof		**40 Total**	213	**326**						
	42.10 Total	42	14	**37**	26.1	10.4	-	-	-	-
	42.20 Total	42	1,788	**1,639**	26.1	26.1	65.3	65.3	352.7	1,639.5
Sitka		**42 Total**	1,802	**1,676**						
	43.10 Total	43	131	**192**	26.1	26.1	65.3	65.3	9.6	-
Skagway		**43 Total**	131	**192**						
	44.01 Total	44	9	**26**	26.1	-	-	-	-	-
	44.02 Total	44	18	**47**	26.1	20.6	-	-	-	-
	44.03 Total	44	22	**56**	26.1	26.1	3.3	-	-	-
	44.04 Total	44	38	**81**	26.1	26.1	29.0	-	-	-
	44.05 Total	44	14	**37**	26.1	11.2	-	-	-	-
	44.06 Total	44	5	**26**	26.1	-	-	-	-	-
	44.07 Total	44	38	**82**	26.1	26.1	29.4	-	-	-
	44.08 Total	44	15	**39**	26.1	13.1	-	-	-	-
	44.09 Total	44	24	**58**	26.1	26.1	5.9	-	-	-
	44.10 Total	44	13	**34**	26.1	7.4	-	-	-	-
	44.11 Total	44	145	**205**	26.1	26.1	65.3	65.3	22.2	-
	44.12 Total	44	9	**26**	26.1	-	-	-	-	-
Southeast Island		**44 Total**	350	**717**						
	45.10 Total	45	27	**64**	26.1	26.1	11.3	-	-	-
	45.20 Total	45	13	**34**	26.1	7.8	-	-	-	-
	45.30 Total	45	28	**65**	26.1	26.1	13.1	-	-	-
	45.40 Total	45	84	**144**	26.1	26.1	65.3	26.1	-	-
	45.50 Total	45	125	**187**	26.1	26.1	65.3	65.3	4.0	-
	45.60 Total	45	135	**195**	26.1	26.1	65.3	65.3	12.6	-
	45.70 Total	45	193	**246**	26.1	26.1	65.3	65.3	63.6	-
	45.80 Total	45	12	**31**	26.1	5.2	-	-	-	-
Southwest Region		**45 Total**	616	**967**						
	46.10 Total	46	129	**191**	26.1	26.1	65.3	65.3	7.8	-
St. Mary's		**46 Total**	129	**191**						
	47.10 Total	47	353	**386**	26.1	26.1	65.3	65.3	202.9	-
Unalaska		**47 Total**	353	**386**						
	48.10 Total	48	896	**863**	26.1	26.1	65.3	65.3	352.7	862.8
Valdez		**48 Total**	896	**863**						
	49.10 Total	49	550	**562**	26.1	26.1	65.3	65.3	352.7	561.6
Wrangell		**49 Total**	550	**562**						
	50.10 Total	50	187	**241**	26.1	26.1	65.3	65.3	58.3	-
Yakutat		**50 Total**	187	**241**						
	51.01 Total	51	44	**91**	26.1	26.1	38.9	-	-	-
	51.02 Total	51	24	**58**	26.1	26.1	6.1	-	-	-
	51.03 Total	51	7	**26**	26.1	-	-	-	-	-
	51.04 Total	51	14	**36**	26.1	10.2	-	-	-	-
	51.05 Total	51	17	**44**	26.1	17.6	-	-	-	-

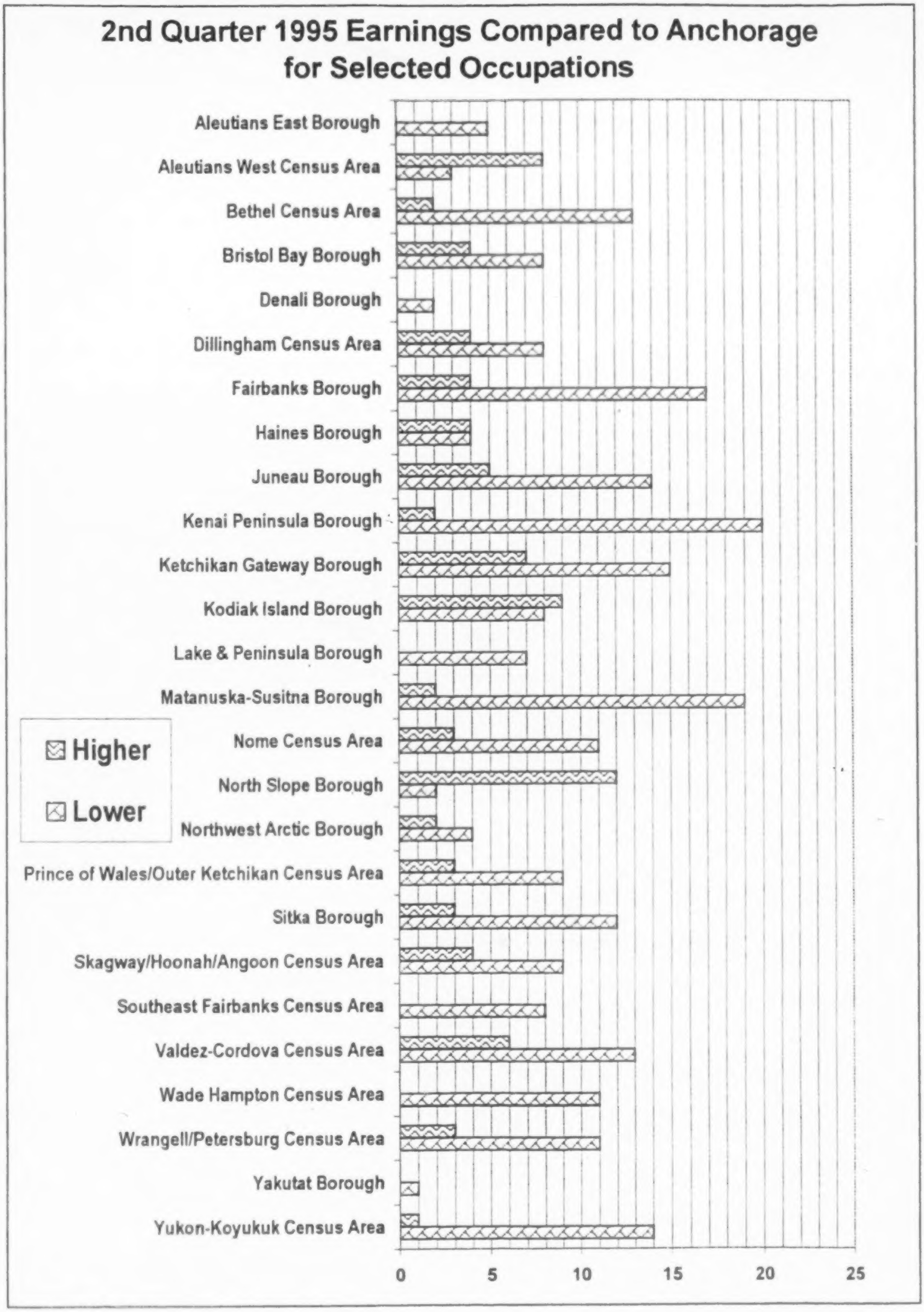
	51.06 Total	51	23	**56**		26.1	26.1	4.1	-	-	-
	51.07 Total	51	147	**206**		26.1	26.1	65.3	65.3	23.5	-
	51.08 Total	51	25	**61**		26.1	26.1	8.7	-	-	-
	51.09 Total	51	21	**53**		26.1	26.1	1.2	-	-	-
	51.10 Total	51	34	**76**		26.1	26.1	23.3	-	-	-
	51.11 Total	51	55	**109**		26.1	26.1	56.3	-	-	-
Yukon Flats		**51 Total**	410	**817**							
	52.01 Total	52	53	**106**		26.1	26.1	53.3	-	-	-
	52.02 Total	52	9	**26**		26.1	-	-	-	-	-
	52.03 Total	52	15	**39**		26.1	13.1	-	-	-	-
	52.04 Total	52	85	**144**		26.1	26.1	65.3	26.8	-	-
	52.05 Total	52	72	**131**		26.1	26.1	65.3	13.1	-	-
	52.06 Total	52	36	**78**		26.1	26.1	25.8	-	-	-
	52.07 Total	52	26	**63**		26.1	26.1	10.3	-	-	-
	52.08 Total	52	101	**162**		26.1	26.1	65.3	44.1	-	-
	52.09 Total	52	164	**221**		26.1	26.1	65.3	65.3	38.3	-
	52.10 Total	52	66	**124**		26.1	26.1	65.3	6.0	-	-
Yukon Koyukuk		**52 Total**	625	**1,093**							
	53.10 Total	53	94	**155**		26.1	26.1	65.3	37.0	-	-
Tanana		**53 Total**	94	**155**							
	54.10 Total	54	155	**213**		26.1	26.1	65.3	65.3	30.5	-
	54.20 Total	54	114	**176**		26.1	26.1	65.3	58.8	-	-
	54.30 Total	54	112	**174**		26.1	26.1	65.3	56.6	-	-
Yupiit		**54 Total**	381	**564**							
	55.10 Total	55	244	**291**		26.1	26.1	65.3	65.3	108.0	-
Kashunamiut		**55 Total**	244	**291**							
	56.10 Total	56	20	**52**		26.1	26.1	-	-	-	-
	56.20 Total	56	22	**56**		26.1	26.1	3.3	-	-	-
	56.30 Total	56	25	**60**		26.1	26.1	8.2	-	-	-
	56.40 Total	56	139	**199**		26.1	26.1	65.3	65.3	16.5	-
	56.50 Total	56	13	**34**		26.1	7.8	-	-	-	-
	56.60 Total	56	136	**197**		26.1	26.1	65.3	65.3	13.9	-
Aleutians East		**56 Total**	355	**598**							
		Grand Tota	122,857	122,926							

D. Occupational Data Base (ODB) Statistical Tests

These statistical tests support the conclusion that salaries outside the educational system tend to be higher in Anchorage than in other districts. They supplement information presented in Chapter II.

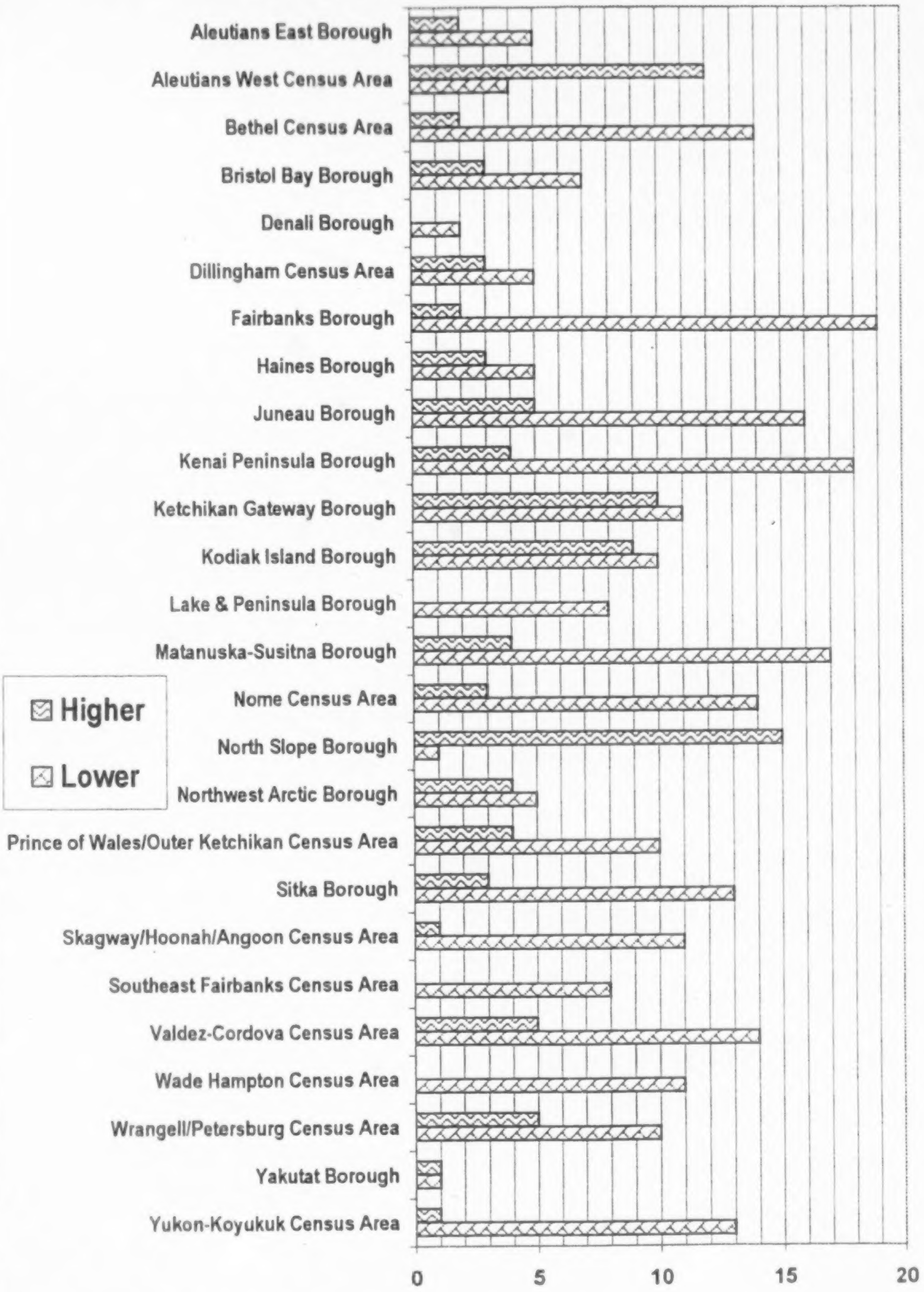
Comparison of Quarterly Earnings for Selected Occupations
for Boroughs and Other Census Areas Relative to Anchorage
Second Quarter 1995 and 1996

Year	Area Name	Earnings		Significant at 95% Confidence		Significant at 99% Confidence	
		Lower	Higher	Lower	Higher	Lower	Higher
1995	Aleutians East Borough	5		3		3	
1995	Aleutians West Census Area	3	8		5		5
1995	Bethel Census Area	13	2	11	1	11	1
1995	Bristol Bay Borough	8	4	4	1	3	1
1995	Denali Borough	2		1		1	
1995	Dillingham Census Area	8	4	7		5	
1995	Fairbanks Borough	17	4	15		13	
1995	Haines Borough	4	4	4	1	4	
1995	Juneau Borough	14	5	7	2	7	1
1995	Kenai Peninsula Borough	20	2	18	1	17	1
1995	Ketchikan Gateway Borough	15	7	7	3	6	1
1995	Kodiak Island Borough	8	9	6	4	5	4
1995	Lake & Peninsula Borough	7		4		4	
1995	Matanuska-Susitna Borough	19	2	15	1	15	1
1995	Nome Census Area	11	3	10		8	
1995	North Slope Borough	2	12	1	12	1	12
1995	Northwest Arctic Borough	4	2	2	1	2	
1995	Prince of Wales/Outer Ketchikan Census Area	9	3	8		5	
1995	Sitka Borough	12	3	8	1	5	1
1995	Skagway/Hoonah/Angoon Census Area	9	4	6	3	6	3
1995	Southeast Fairbanks Census Area	8		8		8	
1995	Valdez-Cordova Census Area	13	6	10	3	9	3
1995	Wade Hampton Census Area	11		11		10	
1995	Wrangell/Petersburg Census Area	11	3	6	2	5	1
1995	Yakutat Borough	1		1		1	
1995	Yukon-Koyukuk Census Area	14	1	13	1	10	1
	Total for 1995	248	88	186	42	164	36
1996	Aleutians East Borough	5	2	4	1	3	
1996	Aleutians West Census Area	4	12	3	10	2	10
1996	Bethel Census Area	14	2	13		13	
1996	Bristol Bay Borough	7	3	2	1	2	1
1996	Denali Borough	2		1		1	
1996	Dillingham Census Area	5	3	3	1	3	
1996	Fairbanks Borough	19	2	16	2	15	2
1996	Haines Borough	5	3	3		2	
1996	Juneau Borough	16	5	11	4	11	3
1996	Kenai Peninsula Borough	18	4	16		15	
1996	Ketchikan Gateway Borough	11	10	7	5	6	5
1996	Kodiak Island Borough	10	9	5	7	2	6
1996	Lake & Peninsula Borough	8		5		5	
1996	Matanuska-Susitna Borough	17	4	15	3	14	2
1996	Nome Census Area	14	3	12	1	11	1
1996	North Slope Borough	1	15	1	14	1	13
1996	Northwest Arctic Borough	5	4	4	2	4	2
1996	Prince of Wales/Outer Ketchikan Census Area	10	4	9	2	6	2
1996	Sitka Borough	13	3	11	2	10	2
1996	Skagway/Hoonah/Angoon Census Area	11	1	8	1	7	1
1996	Southeast Fairbanks Census Area	8		6		5	
1996	Valdez-Cordova Census Area	14	5	11	5	10	3
1996	Wade Hampton Census Area	11		11		11	
1996	Wrangell/Petersburg Census Area	10	5	5	3	5	3
1996	Yakutat Borough	1	1	1		1	
1996	Yukon-Koyukuk Census Area	13	1	13	1	12	1
	Total for 1996	252	101	196	65	177	57



2nd Quarter 1995 Earnings Compared to Anchorage for Selected Occupations

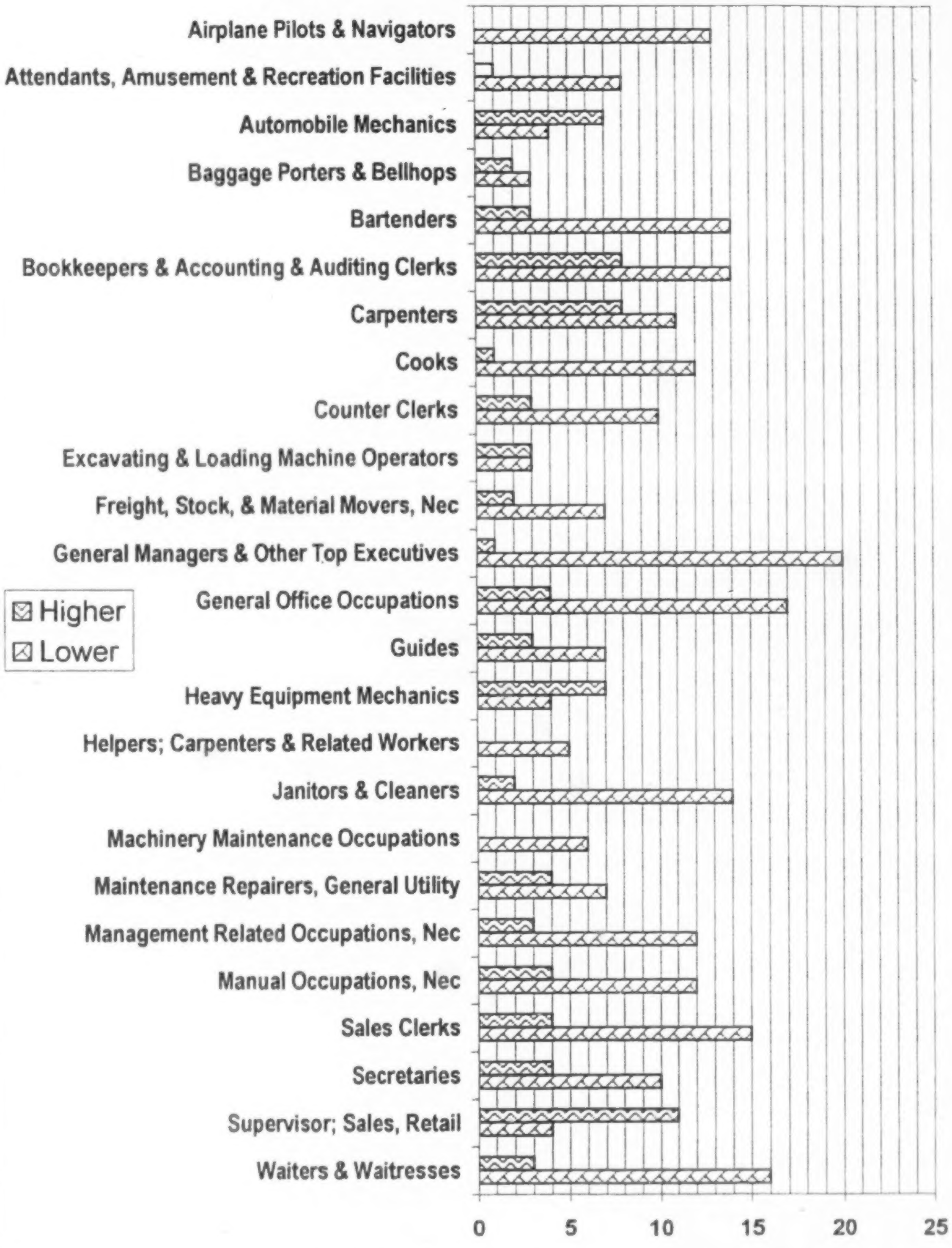
2nd Quarter 1996 Earnings Compared to Anchorage for Selected Occupations



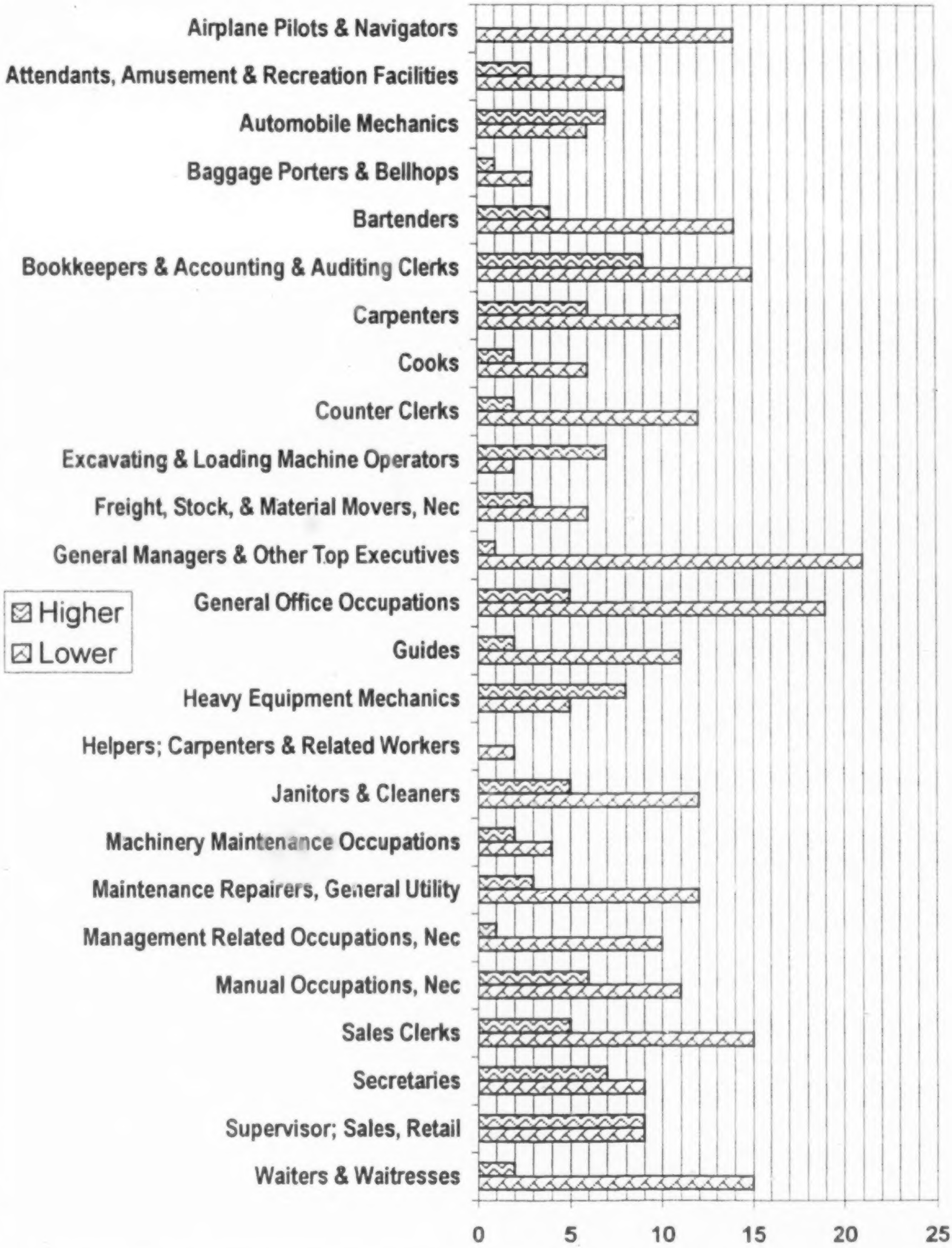
Cases Where Quarterly Earnings of Alaska Boroughs and Other Census Areas
Were Either Lower or Higher Than Those in Anchorage for Selected Occupations
Second Quarter 1995 and 1996

		Areas With Earnings		Significant at 95% Confidence		Significant at 99% Confidence	
Year	Occupational Title	Lower	Higher	Lower	Higher	Lower	Higher
1995	Airplane Pilots & Navigators	13		13		13	
1995	Attendants, Amusement & Recreation Facilities	8	1	6	1	6	1
1995	Automobile Mechanics	4	7	2	1	2	1
1995	Baggage Porters & Bellhops	3	2	2	1	2	1
1995	Bartenders	14	3	11		9	
1995	Bookkeepers & Accounting & Auditing Clerks	14	8	10	4	8	2
1995	Carpenters	11	8	8	4	6	4
1995	Cooks	12	1	8		7	
1995	Counter Clerks	10	3	9	1	6	
1995	Excavating & Loading Machine Operators	3	3	1	1	1	1
1995	Freight, Stock, & Material Movers, Nec	7	2	6	1	5	1
1995	General Managers & Other Top Executives	20	1	17	1	15	1
1995	General Office Occupations	17	4	13	2	11	2
1995	Guides	7	3	4	1	4	1
1995	Heavy Equipment Mechanics	4	7	3	4	2	4
1995	Helpers; Carpenters & Related Workers	5		3		3	
1995	Janitors & Cleaners	14	2	10	2	9	2
1995	Machinery Maintenance Occupations	6		1		1	
1995	Maintenance Repairers, General Utility	7	4	2	3	2	3
1995	Management Related Occupations, Nec	12	3	12	1	11	1
1995	Manual Occupations, Nec	12	4	9	2	9	1
1995	Sales Clerks	15	4	13	4	12	2
1995	Secretaries	10	4	6	2	4	2
1995	Supervisor; Sales, Retail	4	11	2	6	2	5
1995	Waiters & Waitresses	16	3	15	1	14	1
	Total for 1995	248	88	186	43	164	36
1996	Airplane Pilots & Navigators	14		14		14	
1996	Attendants, Amusement & Recreation Facilities	8	3	8	2	8	2
1996	Automobile Mechanics	6	7	3	5	2	4
1996	Baggage Porters & Bellhops	3	1	2		2	
1996	Bartenders	14	4	9	3	8	3
1996	Bookkeepers & Accounting & Auditing Clerks	15	9	14	6	9	6
1996	Carpenters	11	6	11	4	10	4
1996	Cooks	6	2	4	1	3	
1996	Counter Clerks	12	2	10		9	
1996	Excavating & Loading Machine Operators	2	7	1	6	1	6
1996	Freight, Stock, & Material Movers, Nec	6	3	4	1	4	1
1996	General Managers & Other Top Executives	21	1	19	1	18	1
1996	General Office Occupations	19	5	14	3	13	3
1996	Guides	11	2	6		6	
1996	Heavy Equipment Mechanics	5	8	2	5	2	5
1996	Helpers; Carpenters & Related Workers	2		2		2	
1996	Janitors & Cleaners	12	5	9	4	9	3
1996	Machinery Maintenance Occupations	4	2	3	1	2	1
1996	Maintenance Repairers, General Utility	12	3	4	3	4	3
1996	Management Related Occupations, Nec	10	1	7	1	6	1
1996	Manual Occupations, Nec	11	6	8	5	7	5
1996	Sales Clerks	15	5	14	4	13	3
1996	Secretaries	9	7	5	4	4	3
1996	Supervisor; Sales, Retail	9	9	8	4	7	3
1996	Waiters & Waitresses	15	2	15	1	14	
	Total for 1996	252	100	196	64	177	57

Earnings of Areas Relative to Anchorage in the Second Quarter of 1995



Earnings of Areas Relative to Anchorage in the Second Quarter of 1996



E. Certificated Staff Regression Results

This analysis was performed in order to determine how experience, educational attainment and cost-of-living affect teacher salaries. Conclusions are summarized in the cover letter from Caldwell Economic Information Services.

Average Salary by Years of Experience for ~~Classified~~ Certificated Staff Other Than Central Office in FY96

	0 Years		1 Years		2-4 Years		5-9 Years		10-14 Years		15+ Years		Total	
School District	FTE	Average Salary	FTE	Average Salary	FTE	Average Salary	FTE	Average Salary	FTE	Average Salary	FTE	Average Salary	FTE	Average Salary
Alaska Gateway School District	5.00	49,127	1.50	45,175	7.00	38,034	13.00	51,963	9.00	54,263	9.00	56,121	44.50	50,328
Aleutian Region School District	-	-	-	-	-	-	3.00	44,529	-	-	-	-	3.00	44,529
Aleutians East Borough School Distric	4.00	36,157	3.60	37,303	6.00	41,069	10.75	49,906	2.00	51,582	14.00	57,039	40.35	48,663
Alyeska Central School	-	-	1.00	42,575	3.00	43,832	5.00	48,061	9.00	51,832	7.00	57,711	25.00	51,394
Anchorage School District	267.65	53,545	148.65	33,633	411.99	37,665	602.99	45,075	383.95	52,988	1,141.65	54,529	2,956.88	48,912
Annette Island School District	-	-	1.00	31,169	2.00	35,845	9.00	42,425	7.00	45,863	21.50	51,817	40.50	47,402
Bering Strait School District	29.00	42,543	7.00	33,026	34.00	37,524	37.00	43,526	28.00	52,279	37.00	53,921	172.00	45,408
Bristol Bay Borough School District	-	-	1.00	34,634	-	-	9.00	45,590	7.00	47,300	10.00	54,813	27.00	49,043
Chatham School District	3.50	30,819	1.00	35,892	6.00	38,559	11.00	45,771	7.92	52,777	6.00	50,352	35.42	45,136
Chugach School District	2.00	30,548	-	-	1.00	31,983	5.00	40,701	3.00	41,953	2.00	48,883	13.00	40,016
Copper River School District	2.00	33,779	1.00	34,388	8.00	39,177	16.00	48,233	6.00	50,884	14.99	53,079	47.99	47,677
Cordova City School District	-	-	-	-	-	-	6.00	46,128	7.75	51,079	22.25	59,447	36.00	55,426
Craig City School District	1.50	30,407	-	-	4.00	43,889	9.87	45,258	8.75	48,965	4.83	53,873	28.95	46,857
Delta/Greely School District	-	-	-	-	7.50	44,576	18.50	39,124	14.00	50,103	29.00	52,740	69.00	47,667
Denali Borough School District	3.00	32,322	-	-	4.00	37,319	11.50	46,407	4.00	48,896	11.00	55,909	33.50	47,478
Dillingham City School District	1.00	34,604	2.00	38,311	4.32	46,097	16.50	43,861	18.50	55,672	2.00	58,289	44.32	49,201
Fairbanks North Star Borough School	28.00	34,432	36.76	36,477	80.33	38,330	159.62	44,156	258.62	50,618	460.10	55,162	1,023.43	49,738
Galena City School District	2.25	36,844	3.00	36,437	5.00	38,094	4.00	48,610	1.00	57,392	4.00	50,813	19.25	43,520
Haines Borough School District	-	-	2.00	48,068	2.00	33,479	6.23	37,793	8.00	46,435	14.00	50,299	32.23	45,740
Hoonah City School District	1.00	30,085	1.00	65,000	3.00	39,512	6.00	48,420	2.00	51,145	10.00	56,341	23.00	50,862
Hydaburg City School District	2.00	30,720	-	-	3.00	35,200	1.50	47,787	1.00	49,280	5.57	43,076	13.07	40,393
Iditarod Area School District	3.00	36,441	2.00	36,441	8.60	40,899	6.50	50,877	13.00	51,512	8.50	60,778	41.60	49,300
Juneau Borough School District	-	-	3.70	34,479	27.93	43,566	49.50	48,742	68.40	56,510	183.00	62,623	332.53	57,386
Kake City School District	1.00	33,102	-	-	3.00	42,536	2.90	43,570	4.00	45,089	6.00	50,477	16.90	45,579
Kashunamiut School District	3.97	35,768	4.00	38,500	3.12	40,333	3.00	46,500	6.00	49,833	1.80	60,245	21.89	44,257
Kenai Peninsula Borough School Dist	25.00	33,760	28.40	33,600	70.88	38,490	160.92	43,046	172.04	49,107	280.09	52,534	737.33	46,947
Ketchikan Gateway Borough School	7.10	30,544	1.60	33,026	27.00	39,192	36.60	44,107	36.60	54,148	67.70	58,502	176.60	50,309
Klawock City School District	1.00	41,161	1.00	30,871	2.00	48,816	3.80	47,202	6.50	52,922	5.00	58,212	19.30	50,989
Kodiak Island Borough School District	14.08	35,056	8.00	44,019	30.41	43,430	51.69	51,767	36.67	54,422	51.01	57,527	191.86	50,935
Kuspuk School District	-	-	4.00	35,889	2.00	38,167	8.50	43,901	13.00	52,839	21.90	58,428	49.40	51,812
Lake and Peninsula Borough Schools	5.50	33,699	2.60	38,259	12.00	44,470	27.00	46,426	9.00	50,297	9.33	57,068	65.43	46,723
Lower Kuskokwim School District	27.60	35,398	16.00	37,487	52.00	41,071	57.30	49,621	72.00	58,827	76.00	63,212	300.90	51,829
Lower Yukon School District	-	-	8.00	35,671	31.00	45,718	56.00	54,370	35.00	56,039	22.50	59,518	152.50	52,772
Matanuska-Susitna Borough Schools	19.20	32,871	42.00	35,584	116.25	41,251	183.85	46,304	174.50	52,496	306.50	54,473	842.30	49,021
Mt. Edgecumbe High School	-	-	-	-	2.50	42,266	3.00	43,274	2.00	49,641	11.00	54,613	18.50	50,568
Nenana City School District	-	-	-	-	1.33	33,844	5.00	41,302	2.00	46,221	9.00	55,588	17.33	48,716
Nome City School District	6.00	30,877	2.00	33,411	8.00	42,114	17.00	44,231	5.00	57,163	19.20	58,525	57.20	47,413
North Slope Borough School District	12.50	48,476	9.00	45,612	28.00	51,798	55.00	58,034	41.50	64,210	47.00	66,065	193.00	59,215
Northwest Arctic Borough Schools	10.00	34,236	12.00	38,925	25.69	45,061	37.81	52,396	33.50	59,721	34.00	62,325	153.00	52,731
Pelican City School District	-	-	-	-	0.31	55,110	3.00	39,107	1.00	56,192	1.00	58,580	5.31	46,926
Petersburg City School District	3.50	40,325	4.04	33,382	6.32	39,035	9.50	46,134	9.35	52,448	19.36	53,661	52.07	47,825
Pribilof Islands School District	-	-	4.00	39,858	4.00	43,252	6.00	47,187	5.00	49,968	-	-	19.00	45,547
Saint Mary's School District	3.50	40,167	-	-	1.00	32,592	1.00	40,414	-	-	4.00	47,779	9.50	42,601
Sitka Borough School District	6.00	35,184	2.50	41,000	13.00	42,152	31.50	44,569	16.25	50,945	53.00	56,084	122.25	49,618
Skagway City School District	-	-	-	-	3.00	34,297	3.00	36,690	1.00	42,361	6.00	48,042	13.00	41,813
Southeast Island School District	-	-	1.00	35,386	-	-	11.00	41,506	3.00	46,702	18.33	56,494	33.33	50,033
Southwest Region School District	6.00	36,256	6.00	37,136	14.00	46,218	29.00	51,454	14.00	58,084	4.00	66,716	73.00	50,132
Tanana School District	-	-	0.64	36,231	3.64	42,099	1.33	44,401	-	-	4.07	56,074	9.68	47,903
Unalaska City School District	3.00	37,350	3.00	38,950	7.00	42,836	7.50	53,120	4.00	55,720	4.50	59,878	29.00	48,948
Valdez City School District	-	-	-	-	2.67	39,848	13.34	48,962	11.00	56,548	39.75	62,253	66.76	57,761
Wrangell City School District	1.00	46,714	1.00	38,575	6.00	40,270	7.34	42,116	8.00	52,647	16.00	50,825	39.34	47,545
Yakutat City School District	-	-	-	-	2.00	39,538	4.43	37,889	4.00	50,323	6.00	54,409	16.43	47,150
Yukon Flats School District	5.00	33,065	4.00	35,615	11.50	44,432	14.00	49,862	7.00	53,954	8.00	52,878	49.50	46,819
Yukon/Koyukuk School District	2.00	47,848	1.00	36,720	15.00	45,292	20.10	49,208	14.58	52,924	11.50	59,408	64.18	50,728
Yupiit School District	4.00	35,828	5.00	38,061	5.00	42,282	16.50	44,216	2.00	59,000	7.00	49,146	39.50	43,965
Total	521.85	45,201	386.99	35,697	1,138.29	40,091	1,905.37	46,307	1,617.38	52,906	3,187.93	55,680	8,757.81	49,595

Caldwell Economic Information Services

January 30, 1998

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Subject: Regression Analysis

Number of Pages = 4

To:	State or Agency:	FAX #:
David Teal	McDowell Group	586-2673

Some of Alaska's school districts receive an adjustment to their formula funding based upon an earlier cost-of-living study. Regression analysis was conducted to evaluate how the payment of this adjustment related to salaries paid for certified staff.

A file was provided by the Alaska Department of Education with earnings of all certified staff in fiscal year 1996. This file also provided the percentage of full-time each staff spent in the following categories:

- Central office
- Classroom teacher
- Other teacher
- Staff specialist
- Building administrators

Variables used to predict the salary in all of the tests were:

- Years of experience
- Degree: where 1 = bachelors degree, 2 = bachelors + 18 credit hours, 3= masters degree, 4 = masters + 18 credit hours, and 5 equaled a PHD
- Current ACD (Alaska Cost Differential): which ranged from 1.00 to 1.46 depending upon the school district

Several sets of regressions were performed. The priority was to not only obtain the regression equations, but also to analyze the larger residual errors (in this case, the difference between the annual salary paid and the salary predicted by the regression equation) for any pattern.

Analysis of the residuals pointed out that some data was questionable. For example one of the early tests showed that the standard deviation of earnings for certified staff with zero years experience was nearly three times higher than for those with either one or two years experience. It appears that when the number of years of experience were not entered, the computer file showed them as a zero. Additionally, some part-time staff were reported to have unrealistically high salaries, and there were a few cases where the number for degree was greater than five.

Before the dataset was adjusted to delete these cases the standard error of the estimate for the regression model predicting certified salaries was $7,152.

Analysis of the outliers (where the predicted salary was at least two standard deviations from the actual) showed that many of the cases where the prediction was high were for building administrators. Conversely, many cases where the prediction was low occurred for certified staff with many years of service.

Since the building administrators appeared to follow a higher salary structure than other certified staff they were isolated in two ways. They were either accounted for with a dummy variable (1 = building administrator, or 0 = other certified staff), or deselected from the regression.

Years of experience proved to be the most important independent variable in all of the regression tests. Yet review of the outliers indicated that its relationship to salary was not linear. When salary structures are negotiated they commonly have several steps. The length of time required to qualify for a step increase is shorter near the bottom of the range, and eventually staff top out and are not eligible for further step increases.

The regression model with the lowest standard error of the estimate tested had the following characteristics:

- Data removed included cases with:
    - zero years experience
    - degree greater than five
    - part-time certified staff
    - building administrators (and central office staff which were removed from all tests)
- Independent variables included:
    - log of the years of experience
    - degree
    - current ACD

- Salary information and other characteristics were included for 7,533 certified staff. The means and standard deviations for the model variables are shown below:

	Mean	Standard Deviation
Adjusted Salary	49121.17	8471.26
Log of Years of Experience	.975943676	.374192362
Degree	2.25	.47
Current ACD	1.0800	.1444

- A stepwise model was selected to insure that no variables were included that did not improve the predictive accuracy of the model. Initially, a stepwise model tested each independent variable relative to the dependent variable (which in this case was the adjusted salary), to see which was the most significant. The log of the years of experience was by far the most significant variable. Next, this variable was forced into the model and the other independent variables were tested to see if any other variables should be included in the model, and if so which was the next most significant variable. This was repeated for the least significant variable (current ACD).

In this case the model with only one independent variable (the log of the years of experience) had an adjusted R square of .599 and a standard error of the estimate of $5,363. Adding the next most important independent variable (degree) improved these numbers to .640 and $5,086 respectively. Finally, with the addition of the current ACD there was a modest further improvement to .664 and $4,911. This means that about two-thirds of the total variation in certified staff salaries can be accounted for by the three independent variables.

One measure of the effectiveness of a regression model is to compare the standard error of the dependent variable (adjusted salary, $8,471) with the standard error of the estimate (estimated salary, $4,911). If the standard error of the estimate had been no lower than the standard error of the dependent variable, the model would not have added accuracy to the predictions.

A measure to determine if independent variables should be included in a stepwise model is the t statistic. A t statistic is computed by dividing the standardized coefficient of a variable by its standard error. A variable is excluded from the stepwise model whenever it's t statistic is less than 1.96. In contrast the respective t statistics for the three independent variables were: log of years of experience 112.503, degree 27.673, and current ACD 23.338.

The independent variables were also checked for collinearity (where correlations between independent variables are strong). There was no collinearity problem in the model.

The impacts of the model variables are shown below:

	Unstandardized	Data Range		Impact of Variable		
Variable	Coefficient	Minimum	Maximum	Minimum	Maximum	Difference
Constant	14,563	N/A	N/A	14,563	14,563	0
Log of years of experience	17,412	0.0000000	1.6127839	0	28,082	28,082
Degree	3,356	1	5	3,356	16,780	13,424
Current ACD	9,282	1.00	1.46	9,282	13,552	4,270

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
ADJ_SAL	49121.17	8471.26	7533
LOG_EXP	.975943676	.374192362	7533
DEGREE	2.25	.47	7533
CURR_ACD	1.0800	.1444	7533

Correlations

		ADJ_SAL	LOG_EXP	DEGREE	CURR_ACD
Pearson Correlation	ADJ_SAL	1.000	.774	.312	.063
	LOG_EXP	.774	1.000	.146	-.142
	DEGREE	.312	.146	1.000	.075
	CURR_ACD	.063	-.142	.075	1.000
Sig. (1-tailed)	ADJ_SAL	.	.000	.000	.000
	LOG_EXP	.000	.	.000	.000
	DEGREE	.000	.000	.	.000
	CURR_ACD	.000	.000	.000	.
N	ADJ_SAL	7533	7533	7533	7533
	LOG_EXP	7533	7533	7533	7533
	DEGREE	7533	7533	7533	7533
	CURR_ACD	7533	7533	7533	7533

Model Summary

					Change Statistics					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson Statistic
1	.774	.599	.599	5363.26	.599	11259.935	1	7531	.000	
2	.800	.640	.640	5085.67	.040	845.561	1	7530	.000	
3	.815	.664	.664	4911.47	.024	544.649	1	7529	.000	1.579

a Predictors: (Constant), LOG_EXP
b Predictors: (Constant), LOG_EXP, DEGREE
c Predictors: (Constant), LOG_EXP, DEGREE, CURR_ACD
d Unless noted otherwise, statistics are based only on cases for which ADMIN = 0.
e Dependent Variable: ADJ_SAL

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	323887469068.202	1	323887469068.202	11259.935	.000
	Residual	216626166630.381	7531	28764595.224		
	Total	540513635698.583	7532			
2	Regression	345757131791.476	2	172878565895.738	6684.119	.000
	Residual	194756503907.107	7530	25864077.544		
	Total	540513635698.583	7532			
3	Regression	358895417618.250	3	119631805872.750	4959.348	.000
	Residual	181618218080.333	7529	24122488.787		
	Total	540513635698.583	7532			

a Predictors: (Constant), LOG_EXP
b Predictors: (Constant), LOG_EXP, DEGREE
c Predictors: (Constant), LOG_EXP, DEGREE, CURR_ACD
d Dependent Variable: ADJ_SAL

Coefficients

	Unstandardized Coefficients		Standardized Coefficients			95% Confidence Interval for B	
Model	B	Std. Error	Beta	t	Sig	Lower Bound	Upper Bound
1 (Constant)	32,018.188	172.617		185.487	0.000	31,679.810	32,356.565
LOG_EXP	17,524.555	165.150	0.774	106.113	0.000	17,200.815	17,848.295
2 (Constant)	24,511.889	305.659		80.193	0.000	23,912.711	25,111.067
LOG_EXP	16,850.284	158.310	0.744	106.439	0.000	16,539.953	17,160.615
DEGREE	3,633.584	124.958	0.203	29.079	0.000	3,388.632	3,878.536
3 (Constant)	14,562.997	518.526		28.085	0.000	13,546.541	15,579.452
LOG_EXP	17,412.204	154.771	0.769	112.503	0.000	17,108.809	17,715.599
DEGREE	3,355.661	121.263	0.188	27.673	0.000	3,117.951	3,593.371
CURR_ACD	9,282.438	397.744	0.158	23.338	0.000	8,502.749	10,062.128

Coefficients continued

Model	Correlations			Collinearity Statistics	
	Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)					
LOG_EXP	0.774	0.774	0.774	1.000	1.000
2 (Constant)					
LOG_EXP	0.774	0.775	0.736	0.979	1.022
DEGREE	0.312	0.318	0.201	0.979	1.022
3 (Constant)					
LOG_EXP	0.774	0.792	0.752	0.955	1.047
DEGREE	0.312	0.304	0.185	0.969	1.032
CURR_ACD	0.063	0.260	0.156	0.970	1.031

a. Dependent Variable: ADJ_SAL

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	LOG_EXP	DEGREE	CURR_ACD
1	1	1.934	1.000	.03	.03		
	2	6.627E-02	5.402	.97	.97		
2	1	2.891	1.000	.00	.01	.00	
	2	8.762E-02	5.744	.05	.96	.10	
	3	2.109E-02	11.708	.95	.03	.89	
3	1	3.860	1.000	.00	.01	.00	.00
	2	.102	6.152	.01	.90	.03	.02
	3	3.061E-02	11.229	.03	.01	.91	.14
	4	7.560E-03	22.596	.96	.08	.06	.84

a Dependent Variable: ADJ_SAL

Residuals Statistics

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	27201.10	66171.64	49121.17	6902.86	7533
Residual	-32009.25	53199.75	-3.48E-10	4910.49	7533
Std. Predicted Value	-3.176	2.470	.000	1.000	7533
Std. Residual	-6.517	10.832	.000	1.000	7533

a Dependent Variable: ADJ_SAL

b Pooled Cases

F. Administrative and Nonpersonal Services Costs

This information summarizes administrative and nonpersonal services expenditures as reported in School District Financial Reports for 1996. The information is the basis for the analysis presented in Chapters III and IV.

1996 General Fund Expenditures by District

	ADM	SCHOOL DISTRICT	REGULAR INSTRUCTION Salaries Managers	Teachers	Extra-duty	Specialists	Aides	Sub/Temporary	Support staff	Total Salaries	Benefits	TOTAL PERSONNEL Regular Instruction
2	384	DENALI	38,484	1,184,774	6,438	0	19,120	41,835	0	1,290,651	291,083	1,581,734
3	552	AK GATEWAY	0	1,501,117	0	3,120	20,486	30,996	0	1,555,719	379,205	1,934,924
4	21	ALEUTIAN REGION	0	72,715	0	0	8,203	3,155	0	84,073	27,128	111,201
5	46,159	ANCHORAGE	786,910	90,608,468	682,807	578,165	1,222,045	2,926,163	1,131,743	97,936,301	22,233,490	120,169,791
6	444	ANNETTE ISLAND	0	1,209,572	0	0	16,672	45,213	0	1,271,457	257,927	1,529,384
7	1,679	BERING STRAIT	104,605	4,807,921	0	0	280,608	176,614	31,892	5,401,640	1,896,750	7,298,390
8	301	BRISTOL BAY	0	890,880	0	0	89,571	19,424	0	999,875	214,482	1,214,357
9	337	CHATHAM	0	1,291,255	27,323	0	130,643	53,509	0	1,502,730	355,522	1,858,252
10	144	CHUGACH	0	432,210	7,250	0	13,473	4,878	0	457,811	133,276	591,087
11	659	COPPER RIVER	14,951	1,716,252	0	0	51,913	53,448	0	1,836,564	524,773	2,361,337
12	519	CORDOVA	0	1,385,360	0	0	17,132	19,221	0	1,421,713	315,785	1,737,498
13	424	CRAIG	0	1,113,872	0	0	14,241	0	0	1,128,113	258,918	1,387,031
14	885	DELTA GREELY	0	2,081,418	0	0	144	41,716	0	2,123,278	519,798	2,643,076
15	524	DILLINGHAM	0	1,539,506	0	0	4,741	27,132	0	1,571,379	349,176	1,920,555
16	15,816	FAIRBANKS	0	35,765,150	31,246	0	283,488	922,526	0	37,002,410	10,191,261	47,193,671
17	150	GALENA	0	510,622	1,700	0	0	12,881	0	525,203	123,808	649,011
18	435	HAINES	0	1,038,775	6,284	0	23,413	15,297	0	1,083,769	255,658	1,339,427
19	278	HOONAH	0	722,152	0	0	34	11,480	14,830	748,496	190,652	939,148
20	114	HYDABURG	0	342,397	0	0	0	16,913	0	359,310	72,891	432,201
21	423	IDITAROD	0	1,513,473	0	35	22,913	111,947	20,736	1,669,104	437,388	2,106,492
22	5,515	JUNEAU	107,022	11,916,531	9,117	0	266,117	302,882	75,441	12,677,110	3,130,172	15,807,282
23	190	KAKE	0	493,040	7,805	0	13,470	10,477	0	524,792	152,241	677,033
24	10,281	KENAI	211,427	22,253,272	28,611	23,247	168,532	771,989	237,718	23,694,796	5,449,722	29,144,518
25	2,850	KETCHIKAN	16,400	6,230,403	3,399	0	116,378	89,473	30,408	6,486,461	1,319,176	7,805,637
27	220	KLAWOCK	4,184	712,118	0	0	9,920	17,526	0	743,748	189,383	933,131
28	2,872	KODIAK	0	6,335,369	3,492	24,683	226,752	120,355	31,982	6,742,633	1,563,310	8,305,943
29	468	KUSPUK	12,068	1,834,700	28,891	54,075	138,521	46,856	13,279	2,128,390	540,407	2,668,797
30	498	LAKE & PEN	48,129	1,918,501	0	0	49,498	35,706	22,095	2,073,929	493,076	2,567,005
31	3,275	LOWER KUSKOKWIM	176,135	8,847,726	0	143,454	336,686	356,598	51,725	9,912,324	2,182,691	12,095,015
32	1,695	LOWER YUKON	137,554	5,655,087	0	0	65,372	176,481	0	6,034,494	1,196,162	7,230,656
33	12,037	MAT-SU	154,928	26,490,469	121,340	0	882,805	718,176	86,170	28,453,888	6,913,120	35,367,008
34	161	NENANA	0	504,316	0	0	13,947	5,371	0	523,634	126,066	649,700
35	733	NOME	0	1,858,376	0	10,886	60,899	51,090	0	1,981,251	444,445	2,425,696
36	1,806	NORTH SLOPE	0	7,376,912	0	0	1,581,235	493,755	0	9,451,902	2,787,034	12,238,936
37	1,892	NW ARCTIC	78,837	5,135,008	10,104	111,314	309,665	254,854	38,287	5,938,069	1,381,624	7,319,693
38	38	PELICAN	0	179,202	600	0	7,715	5,862	0	193,379	52,068	245,447
39	754	PETERSBURG	0	1,803,962	0	0	68,067	16,435	0	1,888,464	429,582	2,318,046
40	213	PRIBILOF	0	720,121	0	47,892	151,407	40,581	0	960,001	197,563	1,157,564
42	1,805	SITKA	0	4,218,891	0	0	163,026	59,447	0	4,441,364	1,037,069	5,478,433
43	131	SKAGWAY	0	515,011	0	0	6,771	10,517	0	532,299	136,764	669,063
44	350	SE ISLAND	57,432	1,278,519	28,048	0	144,619	43,716	50,224	1,602,558	352,640	1,955,198
45	630	SW REGION	179,376	1,950,274	10,512	142,101	44,753	31,022	38,546	2,396,584	552,000	2,948,584
46	129	ST. MARY'S	13,120	308,956	0	0	22,109	10,751	0	354,936	77,991	432,927
47	353	UNALASKA	0	976,361	0	0	54,253	18,832	0	1,049,446	289,643	1,339,089
48	896	VALDEZ	0	2,338,780	0	0	20,250	49,880	0	2,408,910	692,943	3,101,853
49	555	WRANGELL	0	1,420,306	0	0	48,091	30,344	19,878	1,518,619	395,829	1,914,448
50	175	YAKUTAT	0	523,823	0	0	38,512	11,381	20,469	594,185	144,887	739,072
51	423	YUKON FLATS	130,003	1,802,266	0	0	155,655	0	47,391	2,135,315	581,344	2,716,659
52	625	YUKON-KOYUKUK	57,185	2,460,803	0	0	24,672	54,938	0	2,597,598	646,967	3,244,565
53	94	TANANA	0	265,466	0	0	0	6,434	16,504	288,404	57,735	346,139
54	387	YUPIIT	0	920,395	0	0	0	19,405	0	939,800	266,929	1,206,729
55	244	KASHUNAMIUT	0	607,447	0	0	18,528	6,704	14,199	646,878	156,512	803,390
56	355	ALEUTIANS EAST	0	1,482,854	63,153	0	0	38,658	13,552	1,598,217	354,682	1,952,899
	122,897	Total	2,328,750	281,063,154	1,078,120	1,138,972	7,427,065	8,440,844	2,007,069	303,483,974	73,320,748	376,804,722

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Prof. Services	Communications	Travel	Other purch	Supplies	Equipment	Other	TOTAL NPS REG INSTRUCTION	TOTAL REG INSTRUCTION	VOC ED Salaries	Benefits
DENALI	9,104	0	7,660	10,603	82,620	43,600	0	153,587	1,735,321	25,307	5,944
AK GATEWAY	5,500	4,603	6,066	1,032	115,065	102,420	8,504	243,190	2,178,114	155,440	36,373
ALEUTIAN REGION	15,696	0	107	0	8,752	0	0	24,555	135,756	10,618	3,061
ANCHORAGE	182,760	0	45,352	758,961	4,004,232	874,862	0	5,866,167	126,035,958	4,320,289	910,191
ANNETTE ISLAND	0	0	18,067	3,486	62,369	4,680	15,665	104,267	1,633,651	188,250	35,035
BERING STRAIT	9,858	0	255,218	18,887	434,380	171,741	20,475	910,559	8,208,949	640,177	149,729
BRISTOL BAY	5,180	1,245	7,858	98,329	52,598	5,569	645	171,424	1,385,781	145,480	36,067
CHATHAM	525	0	7,849	8,774	69,286	30,702	2,066	119,202	1,977,454	61,759	14,482
CHUGACH	5,696	5,440	29,684	21,167	44,769	32,498	861	140,115	731,202	19,810	6,983
COPPER RIVER	16,401	0	1,832	19,733	164,404	48,063	14,607	265,040	2,626,377	116,441	36,037
CORDOVA	2,218	0	7,272	10,503	65,077	28,916	11,302	125,288	1,862,786	154,993	35,903
CRAIG	34,211	0	0	2,539	116,930	83,910	0	237,590	1,624,621	0	0
DELTA GREELY	7,829	0	0	1,877	61,965	12,128	1,267	85,066	2,728,142	150,608	32,048
DILLINGHAM	74	0	1,472	18,146	60,261	89,633	0	169,586	2,090,141	175,147	38,311
FAIRBANKS	113,715	0	7,552	460,204	2,163,682	360,631	0	3,105,784	50,299,455	1,463,788	401,272
GALENA	62,622	0	21,724	5,102	53,216	94,704	9,431	246,799	895,810	38,953	9,659
HAINES	15,635	962	339	6,481	67,560	50,480	13,778	155,235	1,494,662	79,536	20,967
HOONAH	15,500	0	0	10,375	45,613	29,637	733	101,858	1,041,006	105,574	26,996
HYDABURG	0	0	7,085	21,347	31,314	29,216	0	88,962	521,163	32,359	6,624
IDITAROD	25,577	2,180	124,824	13,695	131,320	66,353	8,581	372,530	2,479,022	131,330	35,762
JUNEAU	331,257	6,022	11,773	90,553	418,754	48,496	2,356	909,211	16,716,493	503,571	109,432
KAKE	791	0	744	0	30,669	11,289	0	43,493	720,526	67,052	16,601
KENAI	24,012	13,662	91,208	86,250	900,978	863,934	130,451	2,110,495	31,255,013	1,783,291	408,627
KETCHIKAN	8,099	2,527	3,843	24,761	247,959	33,169	0	320,358	8,125,995	360,913	66,317
KLAWOCK	662	9,618	11,897	9,009	47,539	33,004	1,000	112,729	1,045,860	82,040	13,708
KODIAK	1,139	519	58,454	33,997	508,041	115,200	14,130	731,480	9,037,423	551,497	120,134
KUSPUK	16,374	37,301	73,724	0	129,670	10,644	7,217	274,930	2,943,727	112,839	29,032
LAKE & PEN	51,392	9,994	108,117	4,515	187,238	165,934	7,035	534,225	3,101,230	33,807	7,138
LOWER KUSKOKWIM	34,595	21,076	331,500	238,240	819,146	420,866	11,905	1,877,328	13,972,343	109,895	23,359
LOWER YUKON	0	0	66,511	3,875	482,827	82,942	0	636,155	7,866,811	351,665	67,790
MAT-SU	48,016	9,548	16,688	33,838	897,898	255,378	16,610	1,277,976	36,644,984	1,505,700	354,431
NENANA	79	0	26	419	35,108	594	2,998	39,224	688,924	34,441	7,476
NOME	8,969	4,348	5,890	10,138	87,283	24,442	4,760	145,830	2,571,526	129,580	27,745
NORTH SLOPE	14,738	172,272	29,073	41,012	507,256	92,706	0	857,057	13,095,993	547,344	139,627
NW ARCTIC	50,398	8,336	32,387	7,309	385,988	82,651	11,157	578,226	7,897,919	350,768	78,614
PELICAN	11,569	335	7,888	293	13,548	147	0	33,780	279,227	15,015	4,175
PETERSBURG	1,068	0	626	631	186,159	0	0	188,484	2,506,530	133,955	35,524
PRIBILOF	2,445	0	57,113	0	63,173	4,597	2,691	130,019	1,287,583	57,625	11,527
SITKA	256,958	0	18,178	64,253	236,410	28,026	0	603,825	6,082,258	287,236	69,719
SKAGWAY	9,504	0	920	537	29,012	9,065	0	49,038	718,101	0	0
SE ISLAND	1,650	44,590	64,583	39,397	89,343	12,128	0	251,691	2,206,889	58,665	9,662
SW REGION	47,595	0	51,653	12,763	213,865	67,838	0	393,714	3,342,298	17,475	2,790
ST. MARY'S	897	1,453	3,539	1,573	32,740	44,703	278	85,183	518,110	10,242	1,668
UNALASKA	16,319	0	0	0	83,356	38,869	0	138,544	1,477,633	87,590	21,615
VALDEZ	0	0	0	0	119,366	19,504	0	138,870	3,240,723	303,935	80,437
WRANGELL	0	0	0	11,011	95,294	30,114	29,000	165,419	2,079,867	132,362	29,536
YAKUTAT	0	0	1,185	9,353	26,707	32,417	1,121	70,783	809,855	81,909	18,960
YUKON FLATS	0	0	7,228	0	143,191	9,789	0	160,208	2,876,867	26,000	3,068
YUKON-KOYUKUK	52,542	7,302	74,217	0	240,165	105,338	15,529	495,093	3,739,658	234,190	63,851
TANANA	5,190	0	3,204	0	42,658	34,592	0	85,644	431,783	49,953	9,211
YUPIIT	10,805	0	68,948	19,612	72,701	48,718	7,664	228,448	1,435,177	92,395	24,862
KASHUNAMIUT	1,334	7,823	3,649	8,344	66,053	8,170	1,925	97,298	900,688	28,227	6,423
ALEUTIANS EAST	94,400	0	0	9,729	234,286	44,979	11,688	395,082	2,347,981	124,231	23,671
Total	1,630,898	371,156	1,754,727	2,252,653	15,509,794	4,939,986	387,430	26,846,644	403,651,366	16,281,267	3,728,174

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL PERSONNEL VOC ED	Prof Services	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS VOC ED	TOTAL VOC ED	CORRESPONDENCE Salaries	CORRESPONDENCE Benefits
DENALI	31,251	0	0	0	0	9,413	28,155	0	37,568	68,819	0	0
AK GATEWAY	191,813	0	0	3,189	0	6,435	1,700	0	11,324	203,137	74,599	19,744
ALEUTIAN REGION	13,679	0	0	1,764				0	1,764	15,443	0	0
ANCHORAGE	5,230,480	216,972	710	7,504	55,462	409,471	390,727	0	1,080,846	6,311,326	0	0
ANNETTE ISLAND	223,285	0	0	0	0	41,603	7,753	0	49,356	272,641	0	0
BERING STRAIT	789,906	0	1,383	61,780	0	70,416	10,749	0	144,328	934,234	0	0
BRISTOL BAY	181,547	0	0	738	553	6,483	0	0	7,774	189,321	0	0
CHATHAM	76,241	0	0	0	198	8,082	7,594	0	15,874	92,115	0	0
CHUGACH	26,793	500	0	0	0	967	1,087	0	2,554	29,347	52,861	16,000
COPPER RIVER	152,478	0	0	47	1,411	15,622	0	0	17,080	169,558	7,110	1,953
CORDOVA	190,896	5,692	0	0	369	11,122	7,744	0	24,927	215,823	0	0
CRAIG	0	0	0	0	0	0	0	0	0	0	0	0
DELTA GREELY	182,656	35	0	237	0	11,531	1,900	0	13,703	196,359	139,004	34,460
DILLINGHAM	213,458	0	0	1,552	682	15,492	3,378	4,982	26,086	239,544	0	0
FAIRBANKS	1,865,060	3,983	170	0	10,916	116,835	41,786	495	174,185	2,039,245	429,866	118,578
GALENA	48,612	0	0	1,011	0	14,356	30,220	440	46,027	94,639	15,537	3,029
HAINES	100,503	0	350	1,550	1,722	4,461	1,113	0	9,196	109,699	7,735	1,698
HOONAH	132,570	1,400	789	1,529	0	6,677	1,557	0	11,952	144,522	0	0
HYDABURG	38,983	0	0	0	0	10,835	22,419	0	33,254	72,237	0	0
IDITAROD	167,092	1,050	0	8,915	0	27,996	3,859	546	42,366	209,458	15,208	3,710
JUNEAU	613,003	0	0	0	1,352	23,828	1,875	0	27,055	640,058	82,089	16,071
KAKE	83,653	0	0	1,050	0	9,605	0	0	10,655	94,308	0	0
KENAI	2,191,918	0	208	4,391	3,057	63,372	19,150	1,029	91,207	2,283,125	143,394	41,164
KETCHIKAN	427,230	0	0	0	7,643	30,260	11,712	0	49,615	476,845	188,599	37,227
KLAWOCK	95,748	0	0	0	236	8,242	5,975	0	14,453	110,201	0	0
KODIAK	671,631	0	33	4,530	4,483	43,932	78,163	735	131,876	803,507	78,935	23,677
KUSPUK	141,871	0	1,821	0	0	13,638	0	0	15,459	157,330	0	0
LAKE & PEN	40,945	1,620	0	220	0	11,207	0	0	13,047	53,992	4,559	632
LOWER KUSKOKWIM	133,254	0	1,852	18,350	10,471	131,214	46,229	1,025	209,141	342,395	0	0
LOWER YUKON	419,455	50	0	0	12,358	54,767	37,206	14,859	119,240	538,695	0	0
MAT-SU	1,860,131	0	4	-75	2,545	75,989	20,486	0	98,949	1,959,080	516,301	111,804
NENANA	41,917	0	0	331	0	8,059	3,469	0	11,859	53,776	9,736	3,128
NOME	157,325	0	0	300	329	8,775	8,389	500	18,293	175,618	0	0
NORTH SLOPE	686,971	17,813	0	4,259	0	120,082	6,586	0	148,740	835,711	0	0
NW ARCTIC	429,382	0	0	0	207	20,308	0	0	20,515	449,897	66,529	13,586
PELICAN	19,190	204	0	875	249	1,022	831	0	3,181	22,371	0	0
PETERSBURG	169,479	0	0	0	1,599	14,469	5,656	2,900	24,624	194,103	0	0
PRIBILOF	69,152	0	90	1,914	0	2,071	10,843	0	14,918	84,070	0	0
SITKA	356,955	0	0	0	1,714	12,804	0	0	14,518	371,473	76,599	16,742
SKAGWAY	0	1,879	0	0	533	2,902	3,958	0	9,272	9,272	0	0
SE ISLAND	68,327	3,500	516	507	531	4,171	0	0	9,225	77,552	27,388	6,999
SW REGION	20,265	0	0	0	0	3,810	0	0	3,810	24,075	0	0
ST MARY'S	11,910	0	0	0	400	6,478	281	0	7,159	19,069	0	0
UNALASKA	109,205	0	0	0	2,320	9,796	0	0	12,116	121,321	0	0
VALDEZ	384,372	0	0	0	60	32,186	4,977	0	37,223	421,595	0	0
WRANGELL	161,898	0	0	0	0	20,459	35,894	0	56,353	218,251	0	0
YAKUTAT	100,869	0	0	0	666	17,737	0	0	18,403	119,272	0	0
YUKON FLATS	29,068	0	0	5,734	0	34,206	3,773	0	43,713	72,781	50,061	11,689
YUKON-KOYUKUK	298,041	0	996	17,715	0	22,552	822	8,888	50,973	349,014	0	0
TANANA	59,164	0	0	0	0	4,329	0	0	4,329	63,493	8,072	278
YUPIIT	117,257	0	0	4,346	0	20,254	5,158	2,951	32,709	149,966	0	0
KASHUNAMIUT	34,650	0	0	0	217	15,189	0	0	15,406	50,056	0	0
ALEUTIANS EAST	147,902	0	0	909	0	20,153	1,071	1,793	23,926	171,828	0	0
Total	20,009,441	254,698	8,922	155,172	122,283	1,655,663	874,245	41,143	3,112,126	23,121,567	1,994,182	482,169

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL PERSONNEL CORRESPONDENCE	Prof Services	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS CORRESPONDENCI	TOTAL CORRESPONDENCE	SPEC ED Salaries	Benefits
DENALI	0	0		0	0	0	0		0	0	157,132	38,469
AK GATEWAY	94,343	0	3,353	2,011	310	18,122	4,199	133	28,128	122,471	412,257	107,865
ALEUTIAN REGION	0	0	0	0	0	0	0	0	0	0	49,356	12,230
ANCHORAGE	0	0	0	0	0	0	0	0	0	0	30,533,482	8,247,598
ANNETTE ISLAND	0	0	0	0	0	0	0	0	0	0	255,727	48,013
BERING STRAIT	0	0	0	0	0	0	0	0	0	0	993,329	236,745
BRISTOL BAY	0	0	0	0	0	0	0	0	0	0	171,154	38,918
CHATHAM	0	0	0	0	0	0	0	0	0	0	148,255	40,178
CHUGACH	68,861	0	1,350	9,307	3,400	23,209	0	0	37,266	106,127	44,638	12,442
COPPER RIVER	9,063	516	600	0	0	36,825	0	0	37,941	47,004	425,904	128,755
CORDOVA	0	0	0	0	0	0	0	0	0	0	212,162	57,624
CRAIG	0	0	0	0	0	0	0	0	0	0	215,541	60,275
DELTA GREELY	173,464	720	639	1,145	787	50,706	1,457	5,172	60,626	234,090	599,590	192,343
DILLINGHAM	0	0	0	0	0	0	0	0	0	0	403,658	112,475
FAIRBANKS	548,444	0	0	326	291,985	61,496	18,902	495	373,204	921,648	8,155,705	2,366,238
GALENA	18,566	0	932	0	0	846	0	5,957	7,735	26,301	116,541	26,846
HAINES	9,433	13,934	28	0	0	0	0	0	13,962	23,395	180,136	55,713
HOONAH	0	0	0	0	0	0	0	0	0	0	311,496	92,360
HYDABURG	0	0	0	0	0	0	0	0	0	0	33,667	6,892
IDITAROD	18,918	0	0	255	0	3,524	1,449	0	5,228	24,146	317,093	87,413
JUNEAU	98,160	15,075	0	0	0	19,502	0	0	34,577	132,737	4,681,278	1,401,094
KAKE	0	0	0	0	0	0	0	0	0	0	103,299	54,878
KENAI	184,558	0	5,952	1,877	350	65,586	10,440	826	85,031	269,589	6,825,644	1,889,663
KETCHIKAN	225,826	0	0	4,780	1,060	33,273	1,199	0	40,312	266,138	1,114,240	246,399
KLAWOCK	0	0	0	0	0	0	0	0	0	0	126,970	44,073
KODIAK	102,612	0	258	4,109	0	25,123	2,283	0	31,773	134,385	1,519,672	362,395
KUSPUK	0	0	0	0	0	0	0	0	0	0	459,699	117,824
LAKE & PEN	5,191	0	0	0	0	3,434	0	0	3,434	8,625	411,030	78,984
LOWER KUSKOKWIM	0	0	0	0	0	0	0	0	0	0	2,279,646	470,147
LOWER YUKON	0	0	0	0	0	0	0	0	0	0	1,146,448	248,280
MAT-SU	628,105	137,957	0	0	883	117,341	22,208	0	278,389	906,494	8,351,902	2,238,506
NENANA	12,864	0	0	0	0	4,636	0	0	4,636	17,500	102,305	26,705
NOME	0	0	0	0	0	0	0	0	0	0	384,721	100,909
NORTH SLOPE	0	0	0	0	0	0	0	0	0	0	1,448,500	468,338
NW ARCTIC	80,115	1,500	873	1,204	993	4,359	4,204	0	13,133	93,248	1,263,334	310,199
PELICAN	0	0	0	0	0	0	0	0	0	0	41,977	8,661
PETERSBURG	0	0	0	0	0	0	0	0	0	0	296,793	69,188
PRIBILOF	0	0	0	0	0	0	0	0	0	0	168,583	40,770
SITKA	93,341	0	1,054	52	766	21,602	300	0	23,774	117,115	997,267	236,329
SKAGWAY	0	0	0	0	0	0	0	0	0	0	58,542	20,136
SE ISLAND	34,387	0	2,427	2,574	301	11,725	0	0	17,027	51,414	223,926	57,507
SW REGION	0	0	0	0	0	0	0	0	0	0	391,224	76,833
ST MARY'S	0	0	0	0	0	0	0	0	0	0	85,129	15,641
UNALASKA	0	0	0	0	0	0	0	0	0	0	135,816	42,987
VALDEZ	0	0	0	0	0	0	0	0	0	0	583,781	150,668
WRANGELL	0	0	0	0	0	0	0	0	0	0	244,814	53,952
YAKUTAT	0	0	0	0	0	0	0	0	0	0	136,217	35,144
YUKON FLATS	61,750	0	0	22,117	0	18,736	2,564	0	43,417	105,167	302,427	78,417
YUKON-KOYUKUK	0	0	0	0	0	0	0	0	0	0	469,784	128,515
TANANA	8,350	0	0	0	0	3,564	0	0	3,564	11,914	41,039	7,820
YUPIIT	0	0	0	0	0	0	0	0	0	0	313,988	99,469
KASHUNAMIUT	0	0	0	0	0	0	0	0	0	0	131,439	40,351
ALEUTIANS EAST	0	0	0	0	0	0	0	0	0	0	236,081	47,362
Total	2,476,351	169,702	17,466	49,757	300,835	523,609	69,205	12,583	1,143,157	3,619,508	78,814,338	21,237,536

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL PERSONNEL SPEC ED	Prof Services	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS SPEC ED	TOTAL SPEC ED	GIFTED & TALENTED Salaries	Benefits
DENALI	195,601	20,807	0	859	90	4,070	2,116		27,942	223,543	30,122	6,636
AK GATEWAY	520,122	10,790	932	4,814	0	8,685	597	125	25,943	546,065	23,779	3,351
ALEUTIAN REGION	61,586	2,994	0	2,117	0	1,698	0	0	6,809	68,395	0	0
ANCHORAGE	38,781,080	106,793	1,524	84,480	33,252	221,149	159,406	0	606,604	39,387,684	1,667,172	375,121
ANNETTE ISLAND	303,740	0	0	1,309	1,172	3,801	0	0	6,282	310,022	0	0
BERING STRAIT	1,230,074	18,069	0	43,867	512	19,081	5,405	653	87,587	1,317,661	95	187
BRISTOL BAY	210,072	4,514	0	2,433	0	1,365	0	0	8,312	218,384	9,177	2,172
CHATHAM	188,433	24,412	23	10,192	0	9,182	14,391	0	58,200	246,633	0	0
CHUGACH	57,080	1,200	0	4,975	0	-11	0	0	6,164	63,244	0	0
COPPER RIVER	554,659	7,742	0	1,721	0	7,620	5,942	0	23,025	577,684	0	0
CORDOVA	269,786	8,141	756	915	129	3,323	368	248	13,880	283,666	60,053	7,803
CRAIG	275,816	7,067	0	5,438	0	3,016	1,482	143	17,146	292,962	0	0
DELTA GREELY	791,933	36,714	0	5,909	0	4,456	0	0	47,079	839,012	56,957	17,134
DILLINGHAM	516,133	28,023	0	5,725	0	5,326	2,934	0	42,008	558,141	74,520	14,062
FAIRBANKS	10,521,943	20,241	0	20,482	313,576	161,149	34,564	0	550,012	11,071,955	688,633	189,836
GALENA	143,387	20,650	0	5,796	0	8,533	0	267	35,246	178,633	0	0
HAINES	235,849	2,985	0	1,692	0	3,198	1,451	0	9,326	245,175	24,991	5,840
HOONAH	403,856	16,816	0	483	482	1,394	3,452	0	22,627	426,483	0	0
HYDABURG	40,559	20,071	0	1,513	0	1,116	0	0	22,700	63,259	0	0
IDITAROD	404,506	9,630	0	17,136	0	10,690	16,200	270	53,926	458,432	12,008	3,129
JUNEAU	6,082,372	45,532	5,194	6,342	19,743	79,312	3,482	564	160,169	6,242,541	715,690	150,632
KAKE	158,177	9,480	0	1,112	0	3,250	0	0	13,842	172,019	0	0
KENAI	8,715,307	57,855	9,651	97,996	34,750	84,524	35,717	5,299	325,792	9,041,099	643,929	152,884
KETCHIKAN	1,360,639	36,943	0	1,062	7,441	7,802	539	7,121	60,908	1,421,547	45,240	14,805
KLAWOCK	171,043	27,881	0	0	0	3,426	0	0	31,307	202,350	0	0
KODIAK	1,882,067	148,010	3,752	25,586	1,938	33,686	29,550	85	242,607	2,124,674	130,156	31,463
KUSPUK	577,523	0	3,619	6,145	0	1,482	1,288	0	12,534	590,057	5,543	1,460
LAKE & PEN	490,014	1,538	0	63,551	0	13,623	873	0	79,585	569,599	23,386	3,457
LOWER KUSKOKWIM	2,749,793	10,609	5,419	36,409	8,727	15,089	2,432	0	78,685	2,828,478	171,156	40,151
LOWER YUKON	1,394,728	2,423	7,465	70,782	4,560	34,472	8,699	0	128,401	1,523,129	0	0
MAT-SU	10,590,408	2,334	724	39,365	7,896	111,235	43,461	11,886	216,901	10,807,309	662,573	158,062
NENANA	129,010	4,855	0	2,263	0	2,030	0	0	9,148	138,158	14,529	3,685
NOME	485,630	0	408	5,328	399	7,989	500	0	14,624	500,254	15,665	2,049
NORTH SLOPE	1,916,838	79,183	1,342	50,458	0	55,191	539	0	186,713	2,103,551	0	0
NW ARCTIC	1,573,533	1,874	4,267	32,563	2,085	23,597	9,239	663	74,288	1,647,821	56,103	13,030
PELICAN	50,638	2,225	0	816	0	30	0	0	3,071	53,709	0	0
PETERSBURG	365,981	10,741	0	0	0	4,069	204	0	15,014	380,995	19,572	2,767
PRIBILOF	209,353	16,026	0	7,042	0	4,714	0	0	27,782	237,135	11,692	2,939
SITKA	1,233,596	26,392	0	619	0	9,877	0	0	36,888	1,270,484	47,235	9,743
SKAGWAY	78,678	15,556	0	1,053	0	1,297	0	0	17,906	96,584	0	0
SE ISLAND	281,433	8,600	2,210	18,684	667	5,256	0	0	35,417	316,850	23,691	6,264
SW REGION	468,057	84,662	0	10,052	0	5,211	102	0	100,027	568,084	0	0
ST MARY'S	100,770	15,355	0	1,236	0	1,132	0	0	17,723	118,493	4,334	914
UNALASKA	178,803	12,371	0	5,181	0	2,151	1,000	0	20,703	199,506	12,150	2,818
VALDEZ	734,449	3,523	0	3,773	2,040	4,331	0	0	13,667	748,116	0	0
WRANGELL	298,766	4,749	0	4,123	0	3,922	1,856	0	14,650	313,416	24,817	5,502
YAKUTAT	171,361	31,486	0	1,323	0	3,016	4,805	0	40,630	211,991	0	0
YUKON FLATS	380,844	53,456	0	22,178	0	20,140	2,356	0	98,130	478,974	0	0
YUKON-KOYUKUK	598,299	35,112	5,513	35,659	0	6,990	0	5,126	88,400	686,699	0	0
TANANA	48,859	768	0	2,128	0	138	0	0	3,034	51,893	0	0
YUPIIT	413,457	11,439	684	17,706	62,769	5,531	960	1,576	100,665	514,122	0	0
KASHUNAMIUT	171,790	27,216	0	2,169	0	3,629	0		33,014	204,804	0	0
ALEUTIANS EAST	283,443	50,556	0	42,494	0	6,803	0	0	99,853	383,296	0	0
Total	100,051,874	1,206,409	53,483	837,054	502,228	1,043,786	395,910	34,026	4,072,896	104,124,770	5,274,968	1,227,896

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL PERSONNEL GIFT & TALENTED	Prof Services	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS GIFT & TALENT	TOTAL GIFT & TALENT	BI-LINGUAL / BI-CULTURAL INST Salaries	Benefits
DENALI	36,758	2,760		0	0	2,011	-640	0	4,131	40,889	0	0
AK GATEWAY	27,130	0	150	660	0	1,556	0	0	2,366	29,496	48,473	9,616
ALEUTIAN REGION	0	0	0	0	0	0	0	0	0	0	18,101	4,243
ANCHORAGE	2,042,293	1,653	0	6,395	3,410	22,474	5,413	0	39,345	2,081,638	2,771,608	933,932
ANNETTE ISLAND	0	0	0	0	0	827	0	0	827	827	0	0
BERING STRAIT	282	0	0	0	248	6,080	0	0	6,328	6,610	659,001	136,589
BRISTOL BAY	11,349	0	0	0	0	253	0	0	253	11,602	27,577	6,479
CHATHAM	0	0	0	0	0	0	0	0	0	0	4,826	822
CHUGACH	0	0	0	0	0	0	0	0	0	0	4,200	1,878
COPPER RIVER	0	0	0	0	0	198	0	0	198	198	18,123	5,198
CORDOVA	67,856	0	0	0	0	1,327	0	0	1,327	69,183	10,247	4,051
CRAIG	0	0	0	0	0	0	0	0	0	0	0	0
DELTA GREELY	74,091	0	0	0	0	792	0	0	792	74,883	48,734	13,702
DILLINGHAM	88,582	0	0	0	0	333	0	0	333	88,915	71,061	19,175
FAIRBANKS	878,469	0	0	354	0	15,446	523	0	16,323	894,792	467,462	137,887
GALENA	0	0	0		0		0	0	0	0	49,291	12,457
HAINES	30,831	0	0	0	0	282	0	533	815	31,646	22,930	8,755
HOONAH	0	0	0	0	0	0	0	0	0	0	1,585	528
HYDABURG	0	7,447	0	0	0	0	0	0	7,447	7,447	68,900	14,104
IDITAROD	15,137	737	0	364	0	929	1,449	565	4,044	19,181	21,611	2,858
JUNEAU	866,322	490	0	2,305	33	34,774	0	0	37,602	903,924	281,227	79,866
KAKE	0	0	0	0	0	0	0	0	0	0	19,245	7,683
KENAI	796,813	3,266	249	15,284	112	15,368	50,743	1,174	86,196	883,009	384,942	129,325
KETCHIKAN	60,045	0	0	0	0	1,273	240	0	1,513	61,558	65,171	13,893
KLAWOCK	0	0	0	0	0	0	0	0	0	0	7,294	2,273
KODIAK	161,619	0	0	0	0	4,461	1,169	0	5,630	167,249	349,355	87,653
KUSPUK	7,003	185	0	0	0	0	0	0	185	7,188	36,119	10,219
LAKE & PEN	26,843	0	0	7,711	0	3,449	0	0	11,160	38,003	35,901	5,764
LOWER KUSKOKWIM	211,307	0	0	0	0	133	0	0	133	211,440	4,908,603	970,713
LOWER YUKON	0	0	0	0	0	3,511	0	0	3,511	3,511	334,114	94,873
MAT-SU	820,635	0	0	797	0	6,547	710	0	8,054	828,689	487,294	148,678
NENANA	18,214	0	0	0	0	236	0	0	236	18,450	6,098	1,972
NOME	17,714	0	0	0	0	748	0	0	748	18,462	22,481	6,802
NORTH SLOPE	0	0	0	0	0	0	0	0	0	0	1,475,469	364,693
NW ARCTIC	69,133	0	0	992	0	5,363	0	0	6,355	75,488	477,958	104,656
PELICAN	0	0	0	0	0	0	0	0	0	0	15,760	3,986
PETERSBURG	22,339	0	0	0	0	791	0	0	791	23,130	8,130	2,196
PRIBILOF	14,631	0	0	179	0	830	1,096	0	2,105	16,736	29,613	7,484
SITKA	56,978	0	0	81	0	696	0	0	777	57,755	43,679	9,680
SKAGWAY	0	0	0	0	0	0	0	0	0	0	0	0
SE ISLAND	29,955	2,286	0	0	0	524	0	0	2,810	32,765	3,406	588
SW REGION	0	0	0	0	0	40	0	0	40	40	627,743	124,399
ST. MARY'S	5,248	0	0	195	0	11	0	0	206	5,454	28,647	4,631
UNALASKA	14,968	0	0	0	0	330	0	0	330	15,298	23,012	4,906
VALDEZ	0	0	0	0	0	0	0	0	0	0	41,554	9,458
WRANGELL	30,319	0	0	0	0	303	0	0	303	30,622	0	0
YAKUTAT	0	0	0	0	0	0	0	0	0	0	40,928	8,524
YUKON FLATS	0	0	0	0	0	0	0	0	0	0	149,300	28,128
YUKON-KOYUKUK	0	0	6,274	1,080	0	971	0	0	8,325	8,325	110,169	13,525
TANANA	0	0	0	0	0	0	0	0	0	0	66,161	12,143
YUPIIT	0	2,000	0	0	0	0	0	0	2,000	2,000	218,416	80,030
KASHUNAMIUT	0	0	0	0	0	0	0	0	0	0	75,359	26,646
ALEUTIANS EAST	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,502,864	20,824	6,673	36,397	3,803	132,867	60,703	2,272	263,539	6,766,403	14,686,878	3,677,651

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL PERSONNEL BI-LINGUAL	Prof Services	Communication	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS BI-LINGUAL	TOTAL BI-LINGUAL	PUPIL SUPPORT Salaries	Benefits	TOTAL PERSON PUPIL SUPPORT
DENALI	0	0	0	0	0	0	0	0	0	0	108,536	29,224	137,760
AK GATEWAY	58,089	0	0	794	0	0	0	0	794	58,883	130,896	35,962	166,858
ALEUTIAN REGION	22,344	1,362	0	1,820		1,337		0	4,519	26,863	0	0	0
ANCHORAGE	3,705,540	47,069	0	12,235	306	66,448	7,788	0	133,846	3,839,386	13,854,342	3,472,002	17,326,344
ANNETTE ISLAND	0	0	0	0	0	0	0	0	0	0	150,839	26,720	177,559
BERING STRAIT	795,590	0	0	34,705	7,653	8,234	2,116	839	53,547	849,137	370,121	89,518	459,639
BRISTOL BAY	34,056	0	0	3,688	0	441	0	0	4,129	38,185	95,491	19,800	115,291
CHATHAM	5,648	0	0	6,441	0	1,956	1,734	0	10,131	15,779	83,109	17,039	100,148
CHUGACH	6,078	0	0	1,836	0	831	2,699	0	5,366	11,444	12,414	2,800	15,214
COPPER RIVER	23,311	0	0	0	0	0	0	0	0	23,311	23,802	7,047	30,849
CORDOVA	14,298	0	0	0	0	219	0	0	219	14,517	76,069	21,532	97,601
CRAIG	0	0	0	0	0	0	0	0	0	0	193,855	69,323	263,178
DELTA GREELY	62,436	21,405	0	225	0	2,373	0	0	24,003	86,439	158,375	45,335	203,710
DILLINGHAM	90,236	0	0	0	0	4,775	0	0	4,775	95,011	161,852	40,963	202,815
FAIRBANKS	605,349	9,932	0	1,349	0	5,967	0	0	17,248	622,597	4,433,640	1,341,053	5,774,693
GALENA	61,748	0	0	3,753	0	2,897	0	125	6,775	68,523	97,380	24,046	121,426
HAINES	31,685	-125	22	493	250	1,851	0	0	2,491	34,176	112,676	27,073	139,749
HOONAH	2,113	379	0	860	0	3,936	15,000	0	20,175	22,288	72,335	20,185	92,520
HYDABURG	83,004	0	0	0	0	0	0	0	0	83,004	0	1,090	1,090
IDITAROD	24,469	0	0	5,578	0	1,609	0	0	7,187	31,656	0	0	0
JUNEAU	361,093	0	171	0	831	6,185	0	0	7,187	368,280	1,616,658	474,552	2,091,210
KAKE	26,928	2,990	0	0	0	0	13,020	0	16,010	42,938	22,450	10,619	33,069
KENAI	514,267	493	671	12,652	611	9,408	2,829	918	27,582	541,849	2,687,652	725,409	3,413,061
KETCHIKAN	79,064	0	0	552	0	1,236	0	0	1,788	80,852	781,330	195,229	976,559
KLAWOCK	9,567	0	0	1,531	0	2,812	0	0	4,343	13,910	65,312	16,050	81,362
KODIAK	437,008	42	0	1,528	0	9,295	0	0	10,865	447,873	599,412	150,637	750,049
KUSPUK	46,338	0	30	20,126	0	2,327	0	0	22,483	68,821	54,203	14,626	68,829
LAKE & PEN	41,665	0	0	1,585	0	0	0	0	1,585	43,250	268,012	61,397	329,409
LOWER KUSKOKWIM	5,879,316	6,536	5,261	372,012	246,254	463,367	353,492	8,903	1,455,825	7,335,141	842,444	161,100	1,003,544
LOWER YUKON	428,987	0	0	40,102	123	26,724	2,348	0	69,297	498,284	230,989	49,787	280,776
MAT-SU	635,972	16,283	43	10,914	471	7,978	6,826	0	42,515	678,487	3,335,963	824,421	4,160,384
NENANA	8,070	0	0	1,327	0	120	0	0	1,447	9,517	35,477	10,016	45,493
NOME	29,283	0	461	0	0	1,356	0	0	1,817	31,100	254,137	56,999	311,136
NORTH SLOPE	1,840,162	2,226	1,029	43,653	0	61,881	400	0	109,189	1,949,351	1,534,760	443,706	1,978,466
NW ARCTIC	582,614	7,533	3,241	16,206	942	15,109	1,351	3,133	47,515	630,129	188,942	38,434	227,376
PELICAN	19,746	2,120	0	936	0	37	2,790	0	5,883	25,629	0	0	0
PETERSBURG	10,326	0	0	0	0	0	0	0	0	10,326	174,926	41,965	216,891
PRIBILOF	37,097	0	0	948	0	5,036	0	0	5,984	43,081	0	0	0
SITKA	53,359	0	0	68	0	207	0	0	275	53,634	429,611	101,727	531,338
SKAGWAY	0	0	0	0	0	0	0	0	0	0	0	0	0
SE ISLAND	3,994	0	0	222	0	0	0	0	222	4,216	50,386	15,364	65,750
SW REGION	752,142	0	0	1,428	0	242	0	0	1,670	753,812	155,283	36,313	191,596
ST MARY'S	33,278	0	0	552	0	4,886	0	0	5,438	38,716	13,579	2,560	16,159
UNALASKA	27,918	0	0	2,314	0	0	0	0	2,314	30,232	173,770	47,740	221,510
VALDEZ	51,012	400	154	1,997	0	2,604	14,157	0	19,312	70,324	420,063	103,698	523,761
WRANGELL	0	0	0	0	0	0	0	0	0	0	122,213	27,017	149,230
YAKUTAT	49,452	0	0	0	0	952	0	0	952	50,404	30,096	5,900	35,996
YUKON FLATS	177,428	2,572	0	16,500	0	14,939	0	0	34,011	211,439	116,528	24,690	141,218
YUKON-KOYUKUK	123,694	24,422	0	14,986	0	13,365	6,167	5,944	64,884	188,578	295,923	75,391	371,314
TANANA	78,304	0	0	0	0	0	0	0	0	78,304	18,341	2,710	21,051
YUPIIT	298,446	0	0	10,997	0	1,299	0	0	12,296	310,742	216,301	64,933	281,234
KASHUNAMIUT	102,005	0	0	3,060	1,514	4,118	0	285	8,977	110,982	49,729	14,598	64,327
ALEUTIANS EAST	0	0	0	0	0	0	0	0	0	0	45,370	17,739	63,109
Total	18,364,529	145,639	11,083	649,973	258,955	758,357	432,717	20,147	2,276,871	20,641,400	34,965,592	9,106,059	44,071,651

1996 General Fund Expenditures by District

SCHOOL	NEL							TOTAL NPS	TOTAL	SCHOOL ADMINISTRATION		TOTAL PERSONNEL	
DISTRICT	Prof Services	Communication	Travel	Other Purch	Supplies	Equipment	Other	PUPIL SUPPORT	PUPIL SUPPORT	Salaries	Benefits	SCHOOL ADMIN	Prof Services
DENALI	525	0	4,281	476	6,775	431	0	12,488	150,248	213,342	51229	264,571	0
AK GATEWAY	2,000	2,773	6,370	0	9,225	6,733	458	27,559	194,417	309,125	80,853	389,978	6,564
ALEUTIAN REGION	0	0	0	0	1,940	0	0	1,940	1,940	25,978	6,763	32,741	0
ANCHORAGE	93,371	0	7,656	10,416	686,491	19,048	0	816,982	18,143,326	13,913,168	3,487,541	17,400,709	0
ANNETTE ISLAND	0	0	0	0	9,685	385	0	10,070	187,629	226,134	46,984	273,118	0
BERING STRAIT	0	6,120	31,851	19,826	61,672	16,526	250	136,245	595,884	1,191,078	296,566	1,487,644	0
BRISTOL BAY	3,435	0	1,412	0	10,862	1,631	485	17,825	133,116	114,741	25,801	140,542	852
CHATHAM	5,939	2,500	26,728	978	11,477	0	0	47,622	147,770	159,249	37,863	197,112	0
CHUGACH	0	0	0	0	0	0	0	0	15,214	45,419	9,404	54,823	0
COPPER RIVER	3,881	0	37	0	583	7,137	0	11,638	42,487	307,386	82,662	390,048	0
CORDOVA	0	0	0	303	5,304	10,627	0	16,234	113,835	127,112	40,254	167,366	0
CRAIG	32,007	18,036	3,836	13,084	40,863	7,705	-3,586	111,945	375,123	113,221	29,547	142,768	0
DELTA GREELY	4,068	0	764	0	13,522	135	100	18,589	222,299	376,824	117,132	493,956	296
DILLINGHAM	0	0	0	418	12,632	849	0	13,899	216,714	201,212	53,493	254,705	0
FAIRBANKS	120,903	0	8,899	187,453	424,469	200,394	0	942,118	6,716,811	4,551,081	1,379,385	5,930,466	0
GALENA	3,087	0	4,535	7,866	39,686	21,820	8,560	85,554	206,980	84,275	17,465	101,740	5,628
HAINES	2,931	85	532	144	15,312	7,375	0	26,379	166,128	176,788	45,276	222,064	0
HOONAH	0	0	0	0	7,029	2,885	0	9,914	102,434	90,831	22,216	113,047	1,150
HYDABURG	3,455	0	0	0	0	87	0	3,542	4,632	24,284	4,971	29,255	0
IDITAROD	0	0	0	0	0	0	0	0	0	454,158	120,788	574,946	15,767
JUNEAU	3,732	925	1,141	5,630	60,697	1,759		73,884	2,165,094	1,446,334	408,800	1,855,134	1,550
KAKE	0	0	705	0	2,342	26	0	3,073	36,142	90,061	36,799	126,860	5,608
KENAI	1,542	3,518	18,564	17,195	149,381	31,110	1,422	222,732	3,635,793	3,954,145	1,155,149	5,109,294	66,490
KETCHIKAN	3,458	451	6,515	27,174	70,752	1,998	5,500	115,848	1,092,407	801,099	228,792	1,029,891	0
KLAWOCK	10,117	0	152	3,777	4,691	1,252	107	20,096	101,458	82,218	15,740	97,958	200
KODIAK	4,855	148	1,461	4,000	36,784	18,268	0	65,516	815,565	1,246,211	313,535	1,559,746	2,029
KUSPUK	739	526	389	0	2,407	0	0	4,061	72,890	263,075	68,905	331,980	0
LAKE & PEN	0	0	40,313	2,135	45,458	11,725	809	100,440	429,849	479,262	107,712	586,974	0
LOWER KUSKOKWIM	0	4,566	92,097	4,668	61,678	26,117	1,740	190,866	1,194,410	2,633,766	560,110	3,193,876	0
LOWER YUKON	5,642	0	12,437	0	440	0	0	18,519	299,295	1,037,506	298,396	1,335,902	0
MAT-SU	90,520	383	2,501	10,897	233,643	56,960	298	395,202	4,555,586	4,792,061	1,294,735	6,086,796	2,737
NENANA	1,650	0	0	0	2,527	0	0	4,177	49,670	49,278	12,195	61,473	305
NOME	53,494	2,204	7,135	104	18,608	1,346	200	83,091	394,227	305,638	62,501	368,139	1,146
NORTH SLOPE	51,198	4,099	29,205	43,415	38,089	45,885	0	211,891	2,190,357	1,955,281	481,980	2,437,261	12,380
NW ARCTIC	1,000	6,158	2,968	726	58,875	4,800	1,593	76,120	303,496	60,809	13,691	74,500	0
PELICAN	325	0	0	648	305	0	310	1,588	1,588	35,389	10,419	45,808	0
PETERSBURG	13,206	0	0	328	13,642	2,815	510	30,501	247,392	271,301	50,930	322,231	0
PRIBILOF	0	0	0	0	0	0	0	0	0	39,431	12,255	51,686	0
SITKA	19,759	0	64	0	2,789	0	3,031	25,643	556,981	638,456	164,124	802,580	0
SKAGWAY	1,135	0	0	0	5,874	0	0	7,009	7,009	0	0	0	0
SE ISLAND	2,164	627	4,620	1,856	9,776	4,145	119	23,307	89,057	87,668	23,207	110,875	0
SW REGION	0	0	4,303	740	7,559	1,875	0	14,477	206,073	460,909	78,114	539,023	4,634
ST MARY'S	0	0	0	0	3,966	0	34	4,000	20,159	41,150	8,449	49,599	0
UNALASKA	762	0	2,799	0	15,043	0	0	18,604	240,114	123,495	37,798	161,293	0
VALDEZ	24,577	0	0	3,504	22,055	7,112	0	57,248	581,009	381,544	110,037	491,581	0
WRANGELL	417	0	2,488	202	16,263	961	100	20,431	169,861	232,326	62,216	294,542	0
YAKUTAT	0	0	0	0	0	0	0	0	35,998	24,390	10,379	34,769	602
YUKON FLATS	7,330	0	15,778	0	6,176	0	0	29,284	170,502	97,710	26,463	124,173	0
YUKON-KOYUKUK	68,868	7,443	35,176	0	12,456	249	0	124,192	495,508	88,475	15,151	103,626	7,403
TANANA	0	1,088	0	0	2,201	0	0	3,289	24,340	61,237	14,811	76,048	1,835
YUPIIT	0	1,392	1,007	0	5,687	3,083	0	11,169	292,403	326,147	96,256	422,403	0
KASHUNAMIUT	400	731	1,191	0	9,023	3,547	0	14,892	79,219	64,514	14,221	78,735	0
ALEUTIANS EAST	0	0	0	210	6,887	350	0	7,447	70,556	231,706	46,126	277,832	0
Total	642,492	63,773	379,910	368,173	2,283,601	529,151	22,040	4,289,140	48,360,791	45,107,998	11,796,189	56,904,187	137,176

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS SCHOOL ADMIN	TOTAL SCHOOL ADMIN	DISTRICT ADMINISTRATION Salaries	Benefits	TOTAL PERSONNEL DIST. ADMIN	Prof Services	Communications
DENALI	0	4,442	990	32	0	0	5,464	270,035	181,966	38,568	220,534	27,111	38,447
AK GATEWAY	26,620	8,454	4,033	6,146	1,871	649	54,337	444,315	295,477	78,379	373,856	60,874	18,422
ALEUTIAN REGION	5,522	0	0	466	0	0	5,988	38,729	0	0	0	130,173	5,442
ANCHORAGE	472,439	61,929	0	505,822	0	0	1,040,190	18,440,899	6,786,029	2,808,892	9,594,921	1,333,294	130,523
ANNETTE ISLAND	0	12,429	5,340	16,544	1,732	9,124	45,169	318,287	211,606	50,445	262,051	16,046	38,907
BERING STRAIT	98,404	51,490	2,035	11,047	32,835	9,585	205,396	1,693,040	803,997	304,517	1,108,514	93,787	76,466
BRISTOL BAY	6,232	5,640	3,219	5,080	605	1,421	23,049	163,591	184,360	53,741	238,101	25,938	10,413
CHATHAM	22,954	4,299	335	2,578	317	783	31,266	228,378	211,497	57,496	268,993	26,256	14,614
CHUGACH	343	835	0	1,125	1,699	507	4,509	59,332	166,520	39,175	205,695	11,131	21,165
COPPER RIVER	0	1,623	0	696	995	1,485	4,799	394,847	248,098	56,963	305,061	60,975	36,857
CORDOVA	9,073	3,740	486	3,526	3,315	3,841	23,981	191,347	249,674	64,454	314,128	18,858	7,740
CRAIG	0	1,035	0	3,712	2,405	130	7,282	150,050	105,118	34,815	139,933	28,605	0
DELTA GREELY	18,632	3,641	19,784	11,389	15,775	3,348	72,865	566,821	315,907	89,506	405,413	24,765	34,796
DILLINGHAM	15,704	3,665	248	7,250	0	495	27,362	282,067	130,360	29,980	160,340	161,607	10,142
FAIRBANKS	0	36,160	6,193	114,238	44,840	20,402	221,833	6,152,299	2,378,783	780,234	3,159,017	646,859	106,713
GALENA	7,360	3,654	593	3,256	7,199	-1,938	25,752	127,492	180,115	33,379	213,494	27,385	9,145
HAINES	8,451	4,903	576	4,870	234	1,340	20,374	242,438	108,215	23,770	131,985	57,633	3,328
HOONAH	0	3,446	461	3,982	1,688	820	11,547	124,594	131,502	36,658	168,160	81,424	16,842
HYDABURG	0	1,684	2,017	971	0	0	4,672	33,927	80,733	16,526	97,259	44,810	5,817
IDITAROD	59,156	35,051	0	15,835	13,153	6,533	145,495	720,441	304,064	82,623	386,687	61,739	40,935
JUNEAU	62,346	9,829	26,469	17,108	15,431	1,268	134,001	1,989,135	1,008,783	355,679	1,364,462	197,005	38,455
KAKE	2,198	1,215	0	7,016	1,326	-4,485	12,878	139,738	160,774	66,133	226,907	42,337	573
KENAI	314,724	47,094	14,515	98,791	45,311	43,275	630,200	5,739,494	1,631,850	624,335	2,256,185	40,941	71,529
KETCHIKAN	49,083	5,642	10,489	6,432	4,609	325	76,580	1,106,471	477,395	147,147	624,542	59,524	9,844
KLAWOCK	3,109	2,798	789	3,129	2,039	-8,736	3,328	101,286	139,634	42,895	182,529	61,055	14,621
KODIAK	32,583	10,673	10,873	13,856	11,429	6,195	87,638	1,647,384	603,552	177,353	780,905	255,384	37,791
KUSPUK	7,116	11,464	0	1,859	0	0	20,439	352,419	416,655	128,809	545,464	68,926	13,647
LAKE & PEN	48,189	55,937	0	393	3,398	7,350	115,267	702,241	483,553	72,966	556,519	39,550	26,460
LOWER KUSKOKWIM	184,912	98,157	25,132	80,079	53,742	1,625	443,647	3,637,523	1,426,372	271,446	1,697,818	79,559	99,723
LOWER YUKON	92,083	84,218	3,540	26,673	26,912	7,110	240,536	1,576,438	694,415	143,568	837,983	117,423	46,744
MAT-SU	224,736	22,378	2,271	125,957	21,537	22,417	422,033	6,508,829	2,298,475	643,788	2,942,263	805,311	80,670
NENANA	825	1,830	0	1,898	0	1,238	6,096	67,569	137,700	42,955	180,655	53,218	10,096
NOME	11,050	4,790	14,262	21,365	25,593	2,285	80,491	448,630	277,398	66,232	343,630	41,697	9,849
NORTH SLOPE	97,876	32,998	45,373	74,181	4,575	2,881	270,264	2,707,525	2,360,323	1,004,064	3,364,387	323,717	248,636
NW ARCTIC	0	0	0	853	314	0	1,167	75,667	2,292,081	425,758	2,717,839	135,231	124,897
PELICAN	0	0	0	277	0	0	277	46,085	43,991	17,099	61,090	37,617	4,903
PETERSBURG	14,762	1,907	10,467	2,697	1,488	-3,997	27,324	349,555	158,238	47,982	206,220	42,870	9,357
PRIBILOF	0	0	27,206	15,266	0	1,001	43,473	95,159	228,774	58,226	287,000	35,042	39,513
SITKA	7,943	4,432	0	4,829	0	0	17,204	819,784	309,351	84,630	393,981	43,527	39,005
SKAGWAY	0	0	0	0	0	0	0	0	153,706	54,417	208,123	23,862	9,364
SE ISLAND	0	390	0	0	0	0	390	111,265	279,228	72,811	352,039	18,609	6,662
SW REGION	0	15,907	0	2,484	2,034	0	25,059	564,082	404,941	63,463	468,404	58,547	2,935
ST MARY'S	3,392	2,168	433	3,166	0	235	9,394	58,993	35,534	6,550	42,084	67,507	3,293
UNALASKA	0	7,789	0	4,426	772	1,770	14,757	176,050	144,746	38,842	183,588	33,485	24,012
VALDEZ	21,727	0	15,233	14,083	8,246	1,908	61,197	552,778	245,204	67,419	312,623	24,902	11,292
WRANGELL	18,515	2,007	3,241	7,937	1,871	3,186	36,757	331,299	133,565	37,420	170,985	40,095	6,976
YAKUTAT	0	3,687	1,368	7,283	1,767	6,515	21,222	55,991	120,603	43,541	164,144	37,521	23,242
YUKON FLATS	0	35,478	0	13,699	66,948	0	116,125	240,298	223,122	73,302	296,424	64,727	0
YUKON-KOYUKUK	43,143	63,971	0	0	6,028	0	120,545	224,171	402,330	158,642	560,972	169,974	37,743
TANANA	7,844	71	0	10,183	899	0	20,832	96,880	98,096	21,985	120,081	80,442	4,340
YUPIIT	21,244	25,288	391	4,304	21,351	4,629	77,207	499,610	348,170	95,426	443,596	62,030	23,227
KASHUNAMIUT	1,558	10,005	0	1,045	0	495	13,103	91,838	227,418	34,690	262,108	42,608	5,530
ALEUTIANS EAST	63,166	5,801	65	27,401	5,471	3,127	105,031	382,863	296,544	109,270	405,814	53,267	38,597
Total	2,085,014	816,044	258,427	1,317,235	461,754	160,142	5,235,792	62,139,979	31,336,542	9,978,964	41,315,506	6,216,780	1,750,240

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Insurance	Travel	Stipends	School Board	Other Purch	Supplies	Equipment	Other	TOTAL NPS DIST. ADMIN	TOTAL DIST. ADMIN	OP & MAINTENANCE OF PLANT Salaries	Benefits	TOTAL PERSONNEL OP & MAINT
DENALI	7,081	11,025	5,800	0	542	5,523	487	5,551	101,567	322,101	223,684	76,280	299,964
AK GATEWAY	904	31,077	0	0	675	18,410	12,800	-22,697	120,465	494,321	310,287	95,354	405,641
ALEUTIAN REGION	6,330	15,453	0	36,695	544	2,925	4,333	0	201,895	201,895	22,039	7,732	29,771
ANCHORAGE	0	59,623	0	0	351,151	651,541	269,569	-377,518	2,418,183	12,013,104	15,970,332	6,097,152	22,067,484
ANNETTE ISLAND	134,651	28,909	0	0	20,676	14,405	1,068	5,845	260,507	522,558	170,520	52,171	222,691
BERING STRAIT	36,626	269,990	92,418	0	67,538	38,620	58,967	-149,054	585,358	1,693,872	1,752,802	387,782	2,140,584
BRISTOL BAY	5,063	34,226	6,250	0	967	6,868	2,031	13,751	105,507	343,608	139,203	34,889	174,092
CHATHAM	0	22,790	0	115,035	3,717	16,583	10,954	-12,204	197,745	466,738	148,366	47,293	195,659
CHUGACH	5,278	6,328	0	39,855	44,580	5,316	2,729	-28,480	107,902	313,597	70,313	15,703	86,016
COPPER RIVER	29,548	19,263	0	20,148	7,151	17,833	25,348	-3,665	213,458	518,519	342,206	101,815	444,021
CORDOVA	225	7,276	0	16,589	878	4,119	9,578	-3,996	61,267	375,395	141,058	52,702	193,760
CRAIG	0	20,040	0	0	0	7,169	4,387	8,023	68,224	208,157	122,673	42,506	165,179
DELTA GREELY	46,830	13,220	0	108,452	9,619	20,366	30,119	-15,388	272,779	678,192	359,787	148,996	508,783
DILLINGHAM	16,215	15,461	0	20,191	12,377	8,571	6,034	-35,462	235,136	395,476	4,387	535	4,922
FAIRBANKS	425,853	71,118	0	0	157,489	193,227	77,397	260,000	1,938,656	5,097,673	6,208,420	2,022,197	8,230,617
GALENA	0	31,079	0	0	1,145	4,555	7,199	21,843	102,351	315,845	92,448	19,125	111,573
HAINES	16,165	9,128	0	0	3,830	4,158	4,059	6,821	105,122	237,107	190,958	67,296	258,254
HOONAH	10,147	14,753	0	30,414	1,975	5,106	311	-6,953	154,019	322,179	132,821	54,042	186,863
HYDABURG	0	21,004	0	0	27,884	3,475	9,604	-4,423	108,171	205,430	97,872	20,035	117,907
IDITAROD	32,220	33,252	0	78,419	3,831	23,898	19,255	10,536	304,095	690,782	530,883	128,974	659,857
JUNEAU	474,000	36,152	0	0	62,107	55,560	79,157	117,165	1,059,601	2,424,063	2,292,805	800,088	3,092,893
KAKE	3,857	14,049	0	0	0	6,861	3,075	15,186	85,938	312,845	74,203	36,518	110,721
KENAI	0	62,647	0	453,845	171,356	274,711	236,729	35,129	1,346,887	3,603,072	2,807,513	1,125,561	3,933,074
KETCHIKAN	87,811	18,372	10,260	0	56,023	17,101	27,887	12,872	299,694	924,236	1,124,481	400,670	1,525,151
KLAWOCK	4,104	19,447	4,296	0	739	10,005	5,523	9,634	129,424	311,953	83,484	23,917	107,401
KODIAK	0	42,954	12,675	0	90,061	79,576	64,623	-34,953	548,111	1,329,016	1,184,207	432,515	1,616,722
KUSPUK	8,552	54,649	29,125	0	0	13,800	4,624	-20,815	172,508	717,972	285,920	73,990	359,910
LAKE & PEN	60,764	124,453	0	0	0	32,417	8,740	-40,869	251,515	808,034	742,685	112,169	854,854
LOWER KUSKOKWIM	297,846	193,763	100,674	0	165,244	181,670	92,996	-64,592	1,146,883	2,844,701	2,943,514	534,997	3,478,511
LOWER YUKON	54,084	96,638	0	301,554	29,697	81,996	71,965	-93,637	706,464	1,544,447	1,156,197	294,909	1,451,106
MAT-SU	0	48,327	23,400	0	100,949	144,955	131,964	-111,278	1,224,298	4,166,561	4,151,102	1,365,251	5,516,353
NENANA	2,000	14,171	0	0	5,273	5,854	498	6,838	97,948	278,603	104,763	31,237	136,000
NOME	24,937	12,334	0	30,560	11,392	9,120	22,797	17,883	180,569	524,199	269,654	57,213	326,867
NORTH SLOPE	203,649	436,693	0	117,550	54,763	550,064	137,902	-58,951	2,014,023	5,378,410	5,006,647	1,313,737	6,320,384
NW ARCTIC	108,744	105,671	0	155,985	33,189	111,824	28,001	-89,683	713,859	3,431,698	1,312,492	240,337	1,552,829
PELICAN	2,594	8,711	0	0	1,585	2,499	3,610	-2,022	59,497	120,587	42,627	21,108	63,735
PETERSBURG	1,150	4,350	0	0	3,832	2,363	5,315	24,574	93,811	300,031	236,337	70,900	307,237
PRIBILOF	3,269	23,618	0	59,205	4,593	6,601	3,199	7,554	182,594	469,594	76,255	28,313	104,568
SITKA	0	12,259	0	67,400	8,169	14,397	6,312	23,112	214,181	608,162	194,642	57,314	251,956
SKAGWAY	5,848	4,867	0	2,084	0	2,041	5,378	8,693	62,137	270,260	60,709	28,430	89,139
SE ISLAND	4,946	9,680	0	95,274	6,754	6,781	4,107	1,757	154,570	508,609	202,088	73,135	275,223
SW REGION	51,115	62,259	0	80,313	17,961	30,951	22,321	-53,236	273,166	741,570	528,514	64,088	592,602
ST MARY'S	15,476	5,748	0	21,227	15,245	919	2,342	-1,439	130,318	172,402	62,267	11,934	74,201
UNALASKA	19,332	26,531	0	0	1,070	7,526	6,678	17,252	135,886	319,474	199,022	65,207	264,229
VALDEZ	0	15,872	0	36,721	2,576	7,650	10,235	-59,011	50,237	362,860	579,080	151,044	730,124
WRANGELL	6,981	16,181	0	0	1,234	3,358	0	7,266	82,091	253,076	171,199	63,950	235,149
YAKUTAT	11,180	5,570	0	4,006	11,651	10,337	6,378	14,525	124,410	288,554	81,010	29,716	110,726
YUKON FLATS	0	25,439	56,980	52,163	0	24,940	8,866	-28,477	204,638	501,062	535,285	180,610	715,895
YUKON-KOYUKUK	34,807	99,481	0	104,539	45,094	49,646	21,371	18,271	580,926	1,141,898	362,426	62,348	424,774
TANANA	18,039	16,125	10,700	0	0	8,648	4,306	0	142,600	262,881	75,919	23,034	98,953
YUPIIT	25,847	72,069	0	136,182	64,319	15,174	10,045	8,502	419,395	862,991	498,369	139,657	638,026
KASHUNAMIUT	13,944	30,404	0	72,772	143	6,411	27,549	-10,933	188,428	450,536	172,472	36,501	208,973
ALEUTIANS EAST	9,701	148,177	0	0	54,572	32,875	13,594	-46,523	304,260	710,074	285,395	94,619	380,014
Total	2,327,713	2,602,686	352,578	2,259,178	1,736,160	2,861,299	1,634,316	-697,676	21,043,274	62,358,780	54,934,432	17,517,596	72,452,028

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Prof Serv	Communications	Insurance	Travel	Electricity	Fuel	Water & Sewer	Garbage	Other Utilities	Total Utilities	Other purchased
DENALI	0	0	110,305	1,204	0	0	0	0	0	151,636	31,189
AK GATEWAY	20,833	3,903	178,594	6,801	0	0	0	0	0	512,709	99,378
ALEUTIAN REGION	0	0	32,746	0	0	0	0	0	0	18,939	0
ANCHORAGE	147,751	214,146	981,148	5,386	0	0	0	0	0	7,600,276	2,624,224
ANNETTE ISLAND	1,013	0	0	0	0	0	0	0	0	112,191	12,211
BERING STRAIT	4,423	2,751	506,561	88,719	0	1,729,268	0	0	503,555	2,232,823	16,454
BRISTOL BAY	5,594	0	22,594	1,462	131,468	27,037	5,070		65,297	228,872	74,402
CHATHAM	9,019	82	56,552	2,780	133,558	54,290	18,169	2,080	0	208,097	23,658
CHUGACH	0	0	56,024	2,668	0	0	0	0	0	95,229	43,378
COPPER RIVER	0	0	139,190	6,391	172,339	82,045	15,268	13,715	627	283,994	96,309
CORDOVA	0	590	30,168	0	0	0	0	0	0	230,519	57,814
CRAIG	0	0	8,606	150	0	0	0	0	0	105,202	16,169
DELTA GREELY	36,051	2,074	117,774	268	118,221	133,527	1,222	6,259	2,913	262,142	37,040
DILLINGHAM	569,425	0	0	0	0	0	0	0	0	0	7,436
FAIRBANKS	30,394	485,430	172,506	16,747	0	0	0	0	0	3,297,124	500,042
GALENA	0	0	81,320	387	104,043	25,325	36,484	0	109,034	274,856	67,879
HAINES	0	0	2,340	0	117,371	39,955	13,817	11,160	0	182,303	17,590
HOONAH	656	0	12,831	0	84,320	41,595	136,346	0	0	262,261	124,668
HYDABURG	6,500	0	46,011	746	0	19,477	0	0	59,058	78,535	0
IDITAROD		0	115,665	13,266	250,445	177,828	29,913	4,884	5,286	468,356	19,513
JUNEAU	22,159	7,562	43,671	0	472,130	154,358	40,977	88,724	0	756,189	58,622
KAKE	8,820	11,592	25,071	0	89,116	33,398	0	0	13,000	135,514	52,020
KENAI	70,107	9	1,030,480	1,835	1,949,859	779,739	124,369	100,982	40,185	2,995,134	4,767,228
KETCHIKAN	2,000	2,435	122,041	673	0	0	0	0	0	799,412	120,518
KLAWOCK	13,297	0	18,678	601	0	0	0	0	0	97,448	48,070
KODIAK	0	41,822	116,805	15,873	0	0	0	0	0	1,074,326	33,970
KUSPUK	0	4,440	111,605	16,870	0	0	0	0	0	400,474	112,024
LAKE & PEN	0	0	176,763	135,753	0	0	0	0	0	691,991	327,324
LOWER KUSKOKWIM	0	21,118	647,131	97,007	0	0	0	0	0	1,804,715	147,631
LOWER YUKON	40,456	0	433,618	45,073	0	670,019	0	0	1,220,371	1,890,390	79,338
MAT SU	45,308	0	382,446	4,238	1,233,962	365,196	105,040	228,526	0	1,932,724	280,489
NENANA	493	465	38,251	780	0	0	0	0	0	87,383	28,604
NOME	0	15,651	146,022	1,356	312,154	123,461	68,503	7,723	0	511,841	265,976
NORTH SLOPE	173,542	25,445	0	201,007	0	0	0	0	0	2,093,688	145,868
NW ARCTIC	56,279	13,943	251,717	85,584	0	0	0	0	0	2,234,852	6,694
PELICAN	304	0	12,389	0	16,088	16,160	0	0	0	32,248	2,508
PETERSBURG	0	1,058	72,821	1,071	180,583	135,074	0	0	81,176	396,833	48,379
PRIBILOF	440	33	94,813	3,048	0	0	0	0	0	129,136	21,482
SITKA	0	0	56,378	258	0	0	0	0	0	410,636	292,744
SKAGWAY	0	0	13,337	0	53,709	28,813	0	0	0	82,522	15,503
SE ISLAND	20,163	521	76,552	13,289	113,123	70,700	0	0	14,269	198,092	25,019
SW REGION	1,161	68,505	190,183	49,703	0	0	0	0	0	747,030	57,696
ST MARY'S	0	0	50,290	1,220	51,716	17,372	8,801	0	0	77,889	1,245
UNALASKA	0	0	45,180	2,170	0	0	0	0	0	202,504	2,778
VALDEZ	0	1,013	23,655	1,665	209,234	75,316	4,873	0	0	289,423	27,547
WRANGELL	5,305	0	27,311	0	0	42,250	0	0	74,382	116,632	7,646
YAKUTAT	0	0	4,877	1,400	75,098	43,767	10,560	0	0	129,425	16,985
YUKON FLATS	20,943	88,694	13,113	25,357	375,910	242,741	77,406	0	0	696,057	0
YUKON-KOYUKUK	28,827	899	191,071	24,756	0	0	0	0	0	542,109	62,287
TANANA	1,936	0	45,060	2,947	0	24,415	0	0	129,075	153,490	7,317
YUPIIT	0	0	62,358	18,395	29,657	213,338	67,598	0	0	310,593	5,944
KASHUNAMIUT	22,872	1,700	36,339	3,323	116,350	48,330	0	0	0	164,680	60,664
ALEUTIANS EAST	24,128	0	103,414	40,716	0	0	0	0	0	322,930	59,700
Total	1,390,199	1,015,881	7,334,375	942,943	6,390,424	5,414,794	764,416	464,053	2,318,228	39,114,574	11,059,170

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Rentals	Supplies	Buildings	Gas/Oil (vehicles)	Equipment	Other	TOTAL NPS OP & MAINT	TOTAL OP & MAINT	PUPIL ACTIVITIES Salaries	Benefits	TOTAL PERSONNEL PUPIL ACTIVITIES	Prof. Serv.	Insurance
DENALI	0	80,342	0	0	36,038	0	410,914	710,878	38,277	4,870	43,147	0	433
AK GATEWAY	0	124,936	0	0	55,780	16,362	1,019,294	1,424,935	22,300	2,456	24,756	0	0
ALEUTIAN REGION	0	8,341	0	0	445	0	60,471	90,242	0	0	0	0	0
ANCHORAGE	0	2,195,877	633,208	0	531,740	0	14,933,756	37,001,240	1,305,241	160,914	1,466,155	150,598	0
ANNETTE ISLAND	0	93,673	0	0	590	0	219,678	442,369	50,813	9,606	60,419	3,850	0
BERING STRAIT	362,538	437,899	0	0	91,575	0	3,743,743	5,884,327	284,829	61,649	346,478	0	0
BRISTOL BAY	0	26,493	0	0	13,176	0	372,593	546,685	27,399	4,729	32,128	0	0
CHATHAM	21,645	17,945	0	2,524	11,238	268	353,808	549,467	0	0	0	0	0
CHUGACH	0	17,003	0	0	17,053	10	231,365	317,381	7,000	1,711	8,711	0	0
COPPER RIVER	0	74,389	0	0	61,859	5,404	667,536	1,111,557	37,906	4,682	42,588	0	0
CORDOVA	0	12,257	0	0	1,021	2,261	334,630	528,390	52,925	0	52,925	0	0
CRAIG	0	37,318	37,663	0	632	0	205,740	370,919	44,997	7,920	52,917	27,924	0
DELTA GREELY	22,073	50,072	0	8,718	22,546	215	556,973	1,067,756	80,654	10,177	90,831	12,168	601
DILLINGHAM	0	0	0	0	16,496	0	593,357	598,279	59,530	14,498	74,028	5,975	0
FAIRBANKS	0	1,091,967	0	0	109,286	0	5,703,496	13,934,113	696,695	88,292	784,987	0	0
GALENA	0	18,363	4,715	1,066	3,891	0	452,497	564,070	18,586	2,126	20,712	6,270	0
HAINES	12,395	35,241	12,591	0	4,644	0	267,104	525,358	28,368	3,611	31,979	4,248	0
HOONAH	0	18,772	5,380	994	375	0	425,937	612,800	31,197	7,618	38,815	0	0
HYDABURG	0	40,854	0	0	7,112	3,184	182,942	300,849	17,885	3,661	21,546	6,015	0
IDITAROD	6,650	73,666	0	7,804	9,831	580	715,331	1,375,188	19,341	2,629	21,970	0	1,202
JUNEAU	1,963	179,801	0	12,112	59,130	0	1,141,209	4,234,192	181,135	38,312	219,447	0	0
KAKE	45,000	10,248	0	887	3,588	24,000	316,740	427,461	24,148	2,842	26,990	4,275	0
KENAI	330	214,358	95,112	1,078	47,722	472	9,223,865	13,156,939	894,282	134,848	1,029,130	0	0
KETCHIKAN	0	180,065	9,300	0	17,651	0	1,254,095	2,779,246	101,331	13,743	115,074	13,140	0
KLAWOCK	0	34,778	0	4,221	10,506	0	227,599	335,000	32,931	7,077	40,008	0	0
KODIAK	0	167,888	0	0	1,929	20,704	1,473,317	3,090,039	190,638	31,972	222,610	11,049	0
KUSPUK	0	93,934	0	0	8,718	0	748,065	1,107,975	0	0	0	0	0
LAKE & PEN	0	0	0	0	63,335	0	1,395,166	2,250,020	79,374	14,884	94,258	359	3,060
LOWER KUSKOKWI	0	873,854	0	0	37,312	1,187,872	4,816,640	8,295,151	148,262	23,612	171,874	33,665	0
LOWER YUKON	30,680	323,727	27,967	27,813	124,713	0	3,023,775	4,474,881	0	0	0	0	0
MAT-SU	0	688,120	0	0	125,274	595	3,459,194	8,975,547	696,191	94,079	790,270	0	0
NENANA	0	0	0	0	4,717	2,567	163,260	299,280	18,347	2,827	21,174	7,390	0
NOME	0	97,424	0	8,411	6,486	1,290	1,054,457	1,381,324	45,950	5,991	51,941	0	1,592
NORTH SLOPE	0	809,027	0	0	55,964	0	3,504,539	9,824,923	190,708	43,630	234,338	21,958	0
NW ARCTIC	892,220	331,655	12,920	20,263	87,286	4,414	3,997,827	5,550,856	222,270	36,320	258,590	2,495	4,845
PELICAN	0	5,982	0	32	608	0	54,069	117,804	2,340	223	2,563	381	0
PETERSBURG	0	49,749	0	986	14,381	225	585,503	892,740	51,467	5,415	56,882	7,315	359
PRIBILOF	0	21,619	0	4,197	7,288	504	282,560	387,128	0	0	0	0	0
SITKA	1,153	82,994	17,135	3,800	0	627	865,725	1,117,881	83,107	9,082	92,189	0	0
SKAGWAY	0	14,522	0	1,305	23,723	0	150,912	240,051	17,072	2,553	19,625	4,134	0
SE ISLAND	108,398	56,915	2,000	5,777	4,168	9	510,903	786,126	0	0	0	0	0
SW REGION	0	561,311	5,937	0	44,594	0	1,726,120	2,318,722	63,040	7,561	70,601	4,437	0
ST. MARY'S	0	26,270	0	1,219	5,129	42,137	205,399	279,800	4,500	957	5,457	2,527	0
UNALASKA	0	48,038	4,517	0	4,303	0	309,490	573,719	24,930	4,598	29,528	0	0
VALDEZ	231	93,836	0	4,047	19,782	375	461,574	1,191,698	97,930	13,328	111,258	7,678	0
WRANGELL	0	21,377	0	0	24,288	0	202,557	437,708	69,994	7,462	77,456	0	0
YAKUTAT	0	35,624	0	1,524	5,913	0	195,748	306,474	12,100	1,578	13,678	0	0
YUKON FLATS	0	216,000	0	11,247	22,512	16,890	1,110,813	1,826,708	2,000	329	2,329	0	0
YUKON-KOYUKUK	0	316,602	53,468	0	52,040	0	1,272,059	1,696,833	61,876	9,685	71,561	0	0
TANANA	0	31,857	110,400	0	8,136	0	361,143	460,098	15,905	2,269	18,174	1,230	0
YUPIIT	0	99,899	0	25,410	20,181	874	543,654	1,181,680	36,450	1,615	38,065	1,816	0
KASHUNAMIUT	0	74,585	0	0	3,927	0	368,090	577,083	16,500	2,043	18,543	2,597	2,060
ALEUTIANS EAST	0	120,253	0	0	14,918	0	686,059	1,086,073	10,463	599	11,062	0	0
Total	1,505,276	10,337,720	1,032,313	155,455	1,925,546	1,331,839	77,145,291	149,597,319	6,219,184	910,563	7,129,767	343,494	14,152

1996 General Fund Expenditures by District

SCHOOL DISTRICT	Communications	Travel	Other Purch	Supplies	Equipment	Other	TOTAL NPS PUPIL ACTIV	TOTAL PUPIL ACT	ALL EXPENDITURES	ALL SALARIES	% of All Exp	ALL BENEFITS	% of All Exp	ALL PERSONNEL	% of All Exp	ALL NPS
DENALI	0	45,288	2,077	10,884	947	20	59,649	102,796	3,624,830	2,269,017	63%	542,303	15%	2,811,320	78%	813,510
AK GATEWAY	0	5,010	0	0	0	0	5,010	29,766	5,725,920	3,338,352	58%	849,158	15%	4,187,510	73%	1,538,410
ALEUTIAN REGION	0	308	0	0	0	0	308	308	579,571	210,165	36%	61,157	11%	271,322	47%	308,249
ANCHORAGE	0	254,899	42,615	288	0	227,100	675,500	2,141,655	265,396,216	189,057,964	71%	48,726,833	18%	237,784,797	90%	27,611,419
ANNETTE ISLAND	0	86,285	1,640	4,844	0	20	96,639	157,058	3,845,042	2,525,346	66%	526,901	14%	3,052,247	79%	792,795
BERING STRAIT	0	352,625	10,644	76,989	399	3,832	444,489	790,967	21,974,681	12,097,069	55%	3,560,032	16%	15,657,101	71%	6,317,580
BRISTOL BAY	0	98,618	11,951	3,166	5,954	3,207	122,896	155,024	3,185,297	1,914,457	60%	437,078	14%	2,351,535	74%	833,762
CHATHAM	0	86,776	0	0	0	0	86,776	86,776	3,811,110	2,319,791	61%	570,695	15%	2,890,486	76%	920,624
CHUGACH	0	15,373	800	609	0	764	17,546	26,257	1,673,145	880,986	53%	239,372	14%	1,120,358	67%	552,787
COPPER RIVER	0	53,706	0	0	0	2,708	56,414	99,002	5,610,544	3,363,540	60%	949,875	17%	4,313,415	77%	1,297,129
CORDOVA	0	0	0	0	0	72,348	72,348	125,273	3,780,215	2,506,006	66%	600,108	16%	3,106,114	82%	674,101
CRAIG	0	73,224	0	49,234	0	9,391	159,773	212,690	3,234,522	1,923,518	59%	503,304	16%	2,426,822	75%	807,700
DELTA GREELY	0	24,481	0	9,670	0	3,863	50,763	141,614	6,835,607	4,409,718	65%	1,220,631	18%	5,630,349	82%	1,205,258
DILLINGHAM	0	101,920	8,353	49,539	0	1,563	167,350	241,378	4,805,666	2,853,106	59%	672,668	14%	3,525,774	73%	1,279,892
FAIRBANKS	0	103,849	21,198	0	1,934	417,702	544,683	1,329,670	99,080,258	66,476,483	67%	19,016,233	19%	85,492,716	86%	13,587,542
GALENA	0	24,515	0	10,995	0	2,631	44,411	65,123	2,543,416	1,218,329	48%	271,940	11%	1,490,269	59%	1,053,147
HAINES	1,829	20,566	0	1,082	0	1,727	29,452	61,431	3,171,215	2,016,102	64%	515,657	16%	2,531,759	80%	639,456
HOONAH	0	68,051	3,967	1,553	420	0	73,991	112,806	2,909,112	1,625,837	56%	451,255	16%	2,077,092	71%	832,020
HYDABURG	0	42,912	0	9,545	0	6,764	65,236	86,782	1,378,730	715,010	52%	146,794	11%	861,804	63%	516,926
IDITAROD	0	42,380	0	5,632	1,343	783	51,340	73,310	6,081,616	3,474,800	57%	905,274	15%	4,380,074	72%	1,701,542
JUNEAU	0	0	0	0	0	7,164	7,164	226,811	36,043,128	25,486,770	71%	6,964,698	19%	32,451,468	90%	3,591,660
KAKE	0	37,271	0	2,775	0	40,715	85,036	112,026	2,058,003	1,086,024	53%	384,314	19%	1,470,338	71%	587,665
KENAI	0	249,191	1,500	4,446	38,732	2,125	295,994	1,325,124	71,734,106	45,451,438	63%	11,836,687	17%	57,288,125	80%	14,445,981
KETCHIKAN	0	120,358	0	25,169	7,369	8,102	172,138	287,212	16,622,507	11,546,260	69%	2,683,398	16%	14,229,658	86%	2,392,849
KLAWOCK	0	61,352	65	10,704	0	4,590	76,711	116,719	2,338,737	1,363,631	58%	355,116	15%	1,718,747	73%	619,990
KODIAK	1,000	266,311	8,740	22,532	317	11,696	321,645	544,255	20,141,370	13,196,268	66%	3,294,644	16%	16,490,912	82%	3,650,458
KUSPUK	0	0	0	0	0	0	0	0	6,018,379	3,762,443	63%	985,272	16%	4,747,715	79%	1,270,664
LAKE & PEN	0	98,457	0	2,118	0	2,706	106,700	200,958	8,205,801	4,635,498	56%	958,179	12%	5,593,677	68%	2,612,124
LOWER KUSKOKWIM	1,062	427,762	12,028	49,648	1,549	10,335	536,049	707,923	41,369,505	25,375,982	61%	5,238,326	13%	30,614,308	74%	10,755,197
LOWER YUKON	0	0	0	0	0	0	390,513	390,513	18,718,004	10,985,828	59%	2,393,765	13%	13,379,593	71%	5,338,411
MAT-SU	0	1,427	38,704	5,228	0	21,676	67,035	857,305	76,888,871	55,251,450	72%	14,146,875	18%	69,398,325	90%	7,490,546
NENANA	0	10,487	0	4,317	566	150	22,910	44,084	1,665,511	1,036,308	62%	268,262	16%	1,304,570	78%	360,941
NOME	1,612	57,569	0	4,522	0	1,764	67,059	119,000	6,164,340	3,686,475	60%	830,886	13%	4,517,361	73%	1,646,979
NORTH SLOPE	552	588,518	0	56,012	0	0	667,040	901,378	38,917,199	23,970,934	61%	7,046,809	18%	31,017,743	80%	7,899,456
NW ARCTIC	1,927	271,401	16,433	1,606	0	6,437	305,144	563,734	20,719,753	12,229,355	59%	2,656,249	13%	14,885,604	72%	5,834,149
PELICAN	0	6,772	0	2,803	0	959	10,915	13,478	680,478	390,478	57%	117,739	17%	508,217	75%	172,261
PETERSBURG	0	68,156	0	3,134	0	1,403	80,367	137,249	5,042,051	3,239,183	64%	756,449	15%	3,995,632	79%	1,046,419
PRIBILOF	0	0	0	0	0	0	0	0	2,620,486	1,571,974	60%	359,077	14%	1,931,051	74%	689,435
SITKA	0	913	0	0	0	2,540	3,453	95,642	11,150,989	7,548,547	68%	1,796,159	16%	9,344,706	84%	1,806,283
SKAGWAY	0	44,572	0	3,412	0	5,754	57,872	77,497	1,418,774	822,328	58%	242,300	17%	1,064,628	75%	354,146
SE ISLAND	0	0	0	0	0	0	0	0	4,182,743	2,559,004	61%	618,177	15%	3,177,181	76%	1,005,562
SW REGION	0	78,642	20	6,132	0	0	89,231	159,832	8,678,588	5,045,713	58%	1,005,561	12%	6,051,274	70%	2,627,314
ST MARY'S	0	13,330	1,845	6,732	5,310	0	29,744	35,201	1,266,197	640,318	51%	131,315	10%	771,633	61%	494,564
UNALASKA	0	193,672	0	2,367	0	4,961	201,000	230,528	3,383,875	1,973,977	58%	556,154	16%	2,530,131	75%	853,744
VALDEZ	127	38,583	9,291	32,931	0	24,473	113,083	224,341	7,393,444	5,062,001	68%	1,379,032	19%	6,441,033	87%	952,411
WRANGELL	0	58,826	0	2,710	0	2,232	63,768	141,224	3,975,122	2,649,909	67%	682,884	17%	3,332,793	84%	642,329
YAKUTAT	0	53,269	0	3,461	0	1,610	58,340	72,018	1,950,555	1,121,438	57%	298,629	15%	1,420,067	73%	530,488
YUKON FLATS	0	53,621	0	33,172	25,759	2,410	114,962	117,291	6,601,089	3,637,748	55%	1,008,040	15%	4,645,788	70%	1,955,301
YUKON-KOYUKUK	0	109,979	0	11,431	490	1,846	123,746	195,307	8,725,989	4,622,771	53%	1,174,075	13%	5,796,846	66%	2,929,143
TANANA	0	47,881	0	12,786	0	0	61,897	80,071	1,561,455	723,127	46%	151,996	10%	875,123	56%	686,332
YUPIIT	0	39,060	14,484	15,041	3,395	0	73,796	111,861	5,360,552	2,990,036	56%	869,177	16%	3,859,213	72%	1,501,339
KASHUNAMIUT	0	37,778	360	3,149	0	1,046	46,990	65,533	2,530,719	1,412,536	56%	331,985	13%	1,744,521	69%	786,198
ALEUTIANS EAST	848	171,318	3,387	16,690	200	4,483	196,926	207,988	5,340,659	2,828,007	53%	694,068	13%	3,522,075	66%	1,818,584
Total	8,957	4,707,262	210,102	579,058	94,684	923,600	7,271,822	14,401,589	898,783,472	593,099,355	66%	152,983,565	17%	746,082,920	83%	152,700,552

1996 General Fund Expenditures by District

SCHOOL DISTRICT	% of All Exp	TOTAL NPS REG INSTRUCTION	% OF ALL NPS	TOTAL NPS VOC ED	% OF ALL NPS	TOTAL NPS CORRESPONDENCE	% OF ALL NPS	TOTAL NPS SPEC. ED	% OF ALL NPS	TOTAL NPS GIFT & TALENT	% OF ALL NPS	TOTAL NPS BI-LINGUAL	% OF ALL NPS	TOTAL NPS PUPIL SUPPORT	% OF ALL NPS	TOTAL NPS SCHOOL ADMIN	% OF ALL NPS
DENALI	22%	153,587	19%	37,568	5%	0	0%	27,942	3%	4,131	1%	0	0%	12,488	2%	5,404	1%
AK GATEWAY	27%	243,190	16%	11,324	1%	28,128	2%	25,943	2%	2,368	0%	794	0%	27,559	2%	54,337	4%
ALEUTIAN REGION	53%	24,555	8%	1,764	1%	-	0%	6,809	2%	-	0%	4,519	1%	1,940	1%	5,088	2%
ANCHORAGE	10%	5,888,167	21%	1,080,848	4%	0	0%	606,604	2%	38,345	0%	133,848	0%	816,982	3%	1,040,190	4%
ANNETTE ISLAND	21%	104,287	13%	49,356	6%	0	0%	6,282	1%	827	0%	0	0%	10,070	1%	45,189	6%
BERING STRAIT	29%	910,559	14%	144,328	2%	0	0%	87,587	1%	6,328	0%	53,547	1%	138,245	2%	205,398	3%
BRISTOL BAY	26%	171,424	21%	7,774	1%	0	0%	8,312	1%	253	0%	4,129	0%	17,825	2%	23,049	3%
CHATHAM	24%	119,202	13%	15,874	2%	0	0%	58,200	6%	0	0%	10,131	1%	47,622	5%	31,268	3%
CHUGACH	33%	140,115	25%	2,554	0%	37,266	7%	6,164	1%	-	0%	5,388	1%	-	0%	4,509	1%
COPPER RIVER	23%	265,040	20%	17,080	1%	37,941	3%	23,025	2%	198	0%	-	0%	11,636	1%	4,799	0%
CORDOVA	18%	125,288	19%	24,927	4%	0	0%	13,880	2%	1,327	0%	219	0%	16,234	2%	23,981	4%
CRAIG	25%	237,590	29%	8	0%	0	0%	17,146	2%	0	0%	0	0%	111,945	14%	7,282	1%
DELTA GREELY	18%	85,068	7%	13,703	1%	60,626	5%	47,079	4%	792	0%	24,003	2%	18,569	2%	72,865	6%
DILLINGHAM	27%	169,586	13%	26,086	2%	0	0%	42,008	3%	333	0%	4,775	0%	13,898	1%	27,382	2%
FAIRBANKS	14%	3,105,784	23%	174,185	1%	373,204	3%	550,012	4%	16,323	0%	17,248	0%	942,118	7%	221,833	2%
GALENA	41%	246,799	23%	46,027	4%	7,735	1%	35,246	3%	0	0%	6,775	1%	85,554	8%	25,752	2%
HAINES	20%	155,235	24%	9,198	1%	13,982	2%	9,328	1%	815	0%	2,491	0%	26,379	4%	20,374	3%
HOONAH	29%	101,858	12%	11,952	1%	-	0%	22,627	3%	-	0%	20,175	2%	9,914	1%	11,547	1%
HYDABURG	37%	88,982	17%	33,254	6%	0	0%	22,700	4%	7,447	1%	0	0%	3,542	1%	4,672	1%
IDITAROD	28%	372,530	22%	42,388	2%	5,228	0%	53,928	3%	4,044	0%	7,187	0%	0	0%	145,495	9%
JUNEAU	10%	909,211	25%	27,055	1%	34,577	1%	160,169	4%	37,602	1%	7,187	0%	73,884	2%	134,001	4%
KAKE	29%	43,493	7%	10,855	2%	0	0%	13,842	2%	0	0%	16,010	3%	3,073	1%	12,878	2%
KENAI	20%	2,110,495	15%	91,207	1%	85,031	1%	325,792	2%	86,196	1%	27,582	0%	222,732	2%	630,200	4%
KETCHIKAN	14%	320,358	13%	49,615	2%	40,312	2%	60,906	3%	1,513	0%	1,788	0%	115,848	5%	78,580	3%
KLAWOCK	27%	112,729	18%	14,453	2%	0	0%	31,307	5%	0	0%	4,343	1%	20,096	3%	3,328	1%
KODIAK	18%	731,480	20%	131,878	4%	31,773	1%	242,607	7%	5,630	0%	10,865	0%	65,516	2%	87,638	2%
KUSPUK	21%	274,930	22%	15,459	1%	0	0%	12,534	1%	185	0%	22,483	2%	4,061	0%	20,439	2%
LAKE & PEN	32%	534,225	20%	13,047	0%	3,434	0%	79,585	3%	11,160	0%	1,585	0%	100,440	4%	115,267	4%
LOWER KUSKOKWIM	26%	1,877,328	17%	209,141	2%	0	0%	78,685	1%	133	0%	1,455,825	14%	190,868	2%	443,647	4%
LOWER YUKON	29%	636,155	12%	119,240	2%	0	0%	128,401	2%	3,511	0%	69,297	1%	18,519	0%	240,536	5%
MAT-SU	10%	1,277,978	17%	98,949	1%	278,389	4%	216,901	3%	8,054	0%	42,515	1%	395,202	5%	422,033	6%
NENANA	22%	39,224	11%	11,859	3%	4,636	1%	9,148	3%	230	0%	1,447	0%	4,177	1%	6,098	2%
NOME	27%	145,830	9%	18,293	1%	0	0%	14,624	1%	748	0%	1,817	0%	83,091	5%	80,491	5%
NORTH SLOPE	20%	857,057	11%	148,740	2%	0	0%	186,713	2%	0	0%	109,189	1%	211,891	3%	270,264	3%
NW ARCTIC	28%	578,228	10%	20,515	0%	13,133	0%	74,288	1%	6,355	0%	47,515	1%	78,120	1%	1,167	0%
PELICAN	25%	33,780	20%	3,181	2%	0	0%	3,071	2%	0	0%	5,883	3%	1,588	1%	277	0%
PETERSBURG	21%	188,484	18%	24,624	2%	0	0%	15,014	1%	791	0%	0	0%	30,501	3%	27,324	3%
PRIBILOF	26%	130,019	19%	14,918	2%	0	0%	27,782	4%	2,105	0%	5,984	1%	8	0%	43,473	6%
SITKA	16%	603,825	33%	14,518	1%	23,774	1%	36,888	2%	777	0%	275	0%	25,643	1%	17,204	1%
SKAGWAY	25%	49,038	14%	9,272	3%	0	0%	17,906	5%	0	0%	0	0%	7,009	2%	0	0%
SE ISLAND	24%	251,691	25%	9,225	1%	17,027	2%	35,417	4%	2,810	0%	222	0%	23,307	2%	390	0%
SW REGION	30%	393,714	15%	3,810	0%	0	0%	100,027	4%	40	0%	1,670	0%	14,477	1%	25,059	1%
ST. MARY'S	39%	85,183	17%	7,159	1%	0	0%	17,723	4%	206	0%	5,438	1%	4,000	1%	9,394	2%
UNALASKA	25%	138,544	16%	12,116	1%	0	0%	20,703	2%	330	0%	2,314	0%	18,604	2%	14,757	2%
VALDEZ	13%	138,870	15%	37,223	4%	0	0%	13,667	1%	0	0%	19,312	2%	57,248	6%	61,197	6%
WRANGELL	16%	165,419	26%	56,353	9%	0	0%	14,850	2%	303	0%	0	0%	20,431	3%	36,757	6%
YAKUTAT	27%	70,783	13%	18,403	3%	0	0%	40,830	6%	0	0%	952	0%	9	0%	21,222	4%
YUKON FLATS	30%	160,206	8%	43,713	2%	43,417	2%	98,130	5%	-	0%	34,011	2%	29,284	1%	116,125	6%
YUKON-KOYUKUK	34%	495,093	17%	50,973	2%	-	0%	88,400	3%	8,325	0%	64,884	2%	124,192	4%	120,545	4%
TANANA	44%	85,644	12%	4,329	1%	3,564	1%	3,034	0%	-	0%	-	0%	3,289	0%	20,832	3%
YUPIIT	28%	228,448	15%	32,709	2%	-	0%	100,665	7%	2,000	0%	12,296	1%	11,169	1%	77,207	5%
KASHUNAMIUT	31%	97,298	12%	15,408	2%	0	0%	33,014	4%	0	0%	8,977	1%	14,892	2%	13,103	2%
ALEUTIANS EAST	34%	395,082	22%	23,926	1%	0	0%	99,853	5%	0	0%	0	0%	7,447	0%	105,031	6%
Total	17%	26,846,644	18%	3,112,128	2%	1,143,157	1%	4,072,896	3%	263,539	0%	2,276,871	1%	4,289,140	3%	5,235,792	3%

1996 General Fund Expenditures by District

SCHOOL DISTRICT	TOTAL NPS DIST. ADMIN	% OF ALL NPS	TOTAL NPS OP & MAINT	% OF ALL NPS	TOTAL NPS PUPIL ACTIV	% OF ALL NPS	Travel Account Totals	Insurance Acct Totals	Communications Totals	Supplies Totals	TOTAL EXPENDITURES PER ADM	TOTAL SALARIES PER ADM	TOTAL BENEFITS PER ADM	TOTAL PERSONNEL PER ADM	TOTAL NPS PER ADM
DENALI	101,567	12%	410,914	51%	59,649	7%	74,759	117,819	38,447	201,670	9,439	5,909	1,412	7,321	2,118
AK GATEWAY	120,465	8%	1,019,294	66%	5,010	0%	75,246	179,498	60,756	308,580	10,371	6,047	1,538	7,585	2,786
ALEUTIAN REGION	201,895	65%	80,471	20%	308	0%	21,569	39,076	10,964	25,459	27,599	10,008	2,912	12,920	14,679
ANCHORAGE	2,418,183	9%	14,833,758	54%	675,500	2%	545,459	981,148	819,342	8,763,793	5,750	4,096	1,056	5,151	598
ANNETTE ISLAND	280,507	33%	219,678	28%	96,839	12%	146,999	134,651	38,907	247,751	8,660	5,688	1,187	6,874	1,786
BERING STRAIT	585,358	9%	3,743,743	59%	444,489	7%	1,190,245	543,187	185,124	1,164,418	13,087	7,204	2,120	9,325	3,762
BRISTOL BAY	105,507	13%	372,593	45%	122,898	15%	156,075	27,657	17,890	113,609	10,582	6,360	1,452	7,812	2,770
CHATHAM	197,745	21%	353,808	38%	86,776	9%	167,855	56,552	40,173	139,613	11,299	6,878	1,692	8,569	2,729
CHUGACH	107,902	20%	231,365	42%	17,546	3%	71,006	61,302	28,298	93,818	11,619	6,118	1,662	7,780	3,839
COPPER RIVER	213,458	16%	667,538	51%	56,414	4%	84,620	168,738	37,457	318,170	8,518	5,107	1,442	6,549	1,969
CORDOVA	61,267	9%	334,630	50%	72,348	11%	19,203	30,393	18,159	106,274	7,282	4,827	1,156	5,983	1,298
CRAIG	68,224	8%	205,740	25%	159,773	20%	103,723	8,606	18,036	258,242	7,629	4,537	1,187	5,724	1,905
DELTA GREELY	272,779	23%	558,973	46%	50,783	4%	49,890	165,205	56,141	245,560	7,727	4,985	1,380	6,364	1,362
DILLINGHAM	235,138	18%	593,357	46%	167,350	13%	129,795	16,215	25,846	164,179	9,171	5,445	1,284	6,729	2,443
FAIRBANKS	1,938,656	14%	5,703,498	42%	544,683	4%	266,836	598,359	592,313	4,348,476	6,265	4,203	1,202	5,405	859
GALENA	102,351	10%	452,497	43%	44,411	4%	96,454	81,320	17,437	157,789	16,956	8,122	1,813	9,935	7,021
HAINES	105,122	16%	267,104	42%	29,452	5%	39,203	18,505	15,055	138,015	7,292	4,636	1,186	5,821	1,470
HOONAH	154,019	19%	425,937	51%	73,991	9%	89,122	22,978	17,631	95,056	10,464	5,848	1,623	7,472	2,993
HYDABURG	108,171	21%	182,942	35%	65,236	13%	74,944	46,011	5,817	98,110	12,137	6,294	1,292	7,586	4,550
IDITAROD	304,095	18%	715,331	42%	51,340	3%	281,031	149,087	102,271	302,903	14,393	8,223	2,142	10,366	4,027
JUNEAU	1,059,601	30%	1,141,209	32%	7,164	0%	67,542	517,671	120,675	907,633	6,535	4,621	1,263	5,884	651
KAKE	85,938	15%	316,740	54%	85,036	14%	56,146	28,928	14,363	73,653	10,832	5,716	2,023	7,739	3,093
KENAI	1,346,887	9%	9,223,865	64%	295,994	2%	602,739	1,030,480	420,173	1,882,001	6,978	4,421	1,151	5,572	1,405
KETCHIKAN	299,694	13%	1,254,095	52%	172,138	7%	161,797	209,852	64,340	621,322	5,832	4,051	941	4,992	839
KLAWOCK	129,424	21%	227,599	37%	78,711	12%	97,778	22,782	27,348	129,547	10,623	6,194	1,613	7,807	2,816
KODIAK	548,111	15%	1,473,317	40%	321,645	9%	431,479	116,805	117,906	945,174	7,014	4,595	1,147	5,742	1,271
KUSPUK	172,508	14%	748,065	59%	0	0%	183,367	120,157	68,500	259,117	12,850	8,033	2,104	10,137	2,713
LAKE & PEN	251,515	10%	1,395,166	53%	106,700	4%	636,097	240,587	84,643	299,337	16,489	9,315	1,925	11,240	5,249
LOWER KUSKOKWIM	1,148,883	11%	4,816,640	45%	538,049	5%	1,667,057	944,977	344,989	2,675,878	12,631	7,748	1,599	9,347	3,284
LOWER YUKON	706,464	13%	3,023,775	57%	390,513	7%	415,761	487,702	146,292	1,062,950	11,041	6,481	1,412	7,893	3,148
MAT-SU	1,224,298	16%	3,458,194	46%	67,035	1%	146,560	382,446	316,108	2,414,891	6,388	4,590	1,175	5,765	622
NENANA	97,948	27%	163,280	45%	22,910	6%	31,215	40,251	11,386	64,785	10,345	6,437	1,666	8,103	2,242
NOME	180,569	11%	1,054,457	64%	67,059	4%	94,702	172,551	45,583	265,601	8,410	5,030	1,134	6,163	2,247
NORTH SLOPE	2,014,023	25%	3,504,539	44%	667,040	8%	1,415,864	203,649	551,251	2,271,783	21,589	13,274	3,902	17,176	4,413
NW ARCTIC	713,859	12%	3,997,827	69%	305,144	5%	548,076	365,306	163,642	979,800	10,951	6,464	1,404	7,867	3,084
PELICAN	59,497	35%	54,069	31%	10,915	6%	25,998	14,983	5,238	26,535	17,790	10,209	3,078	13,287	4,504
PETERSBURG	93,811	9%	585,503	56%	80,367	8%	78,110	74,330	25,177	278,059	6,691	4,299	1,004	5,302	1,389
PRIBILOF	182,594	26%	282,580	41%	0	0%	93,862	98,082	39,636	123,507	12,294	7,375	1,685	9,060	3,235
SITKA	214,181	12%	865,725	48%	3,453	0%	36,924	56,378	48,002	390,405	6,178	4,182	995	5,177	1,001
SKAGWAY	62,137	18%	150,912	43%	57,872	16%	51,412	19,185	9,364	60,365	10,806	6,263	1,845	8,108	2,697
SE ISLAND	154,570	15%	510,903	51%	0	0%	114,549	81,498	57,553	190,268	11,956	7,315	1,767	9,082	2,874
SW REGION	273,166	10%	1,726,120	66%	89,231	3%	273,947	241,298	71,440	831,605	13,780	8,012	1,597	9,608	4,172
ST. MARY'S	130,318	26%	205,399	42%	29,744	6%	27,988	65,766	8,136	87,519	9,808	4,960	1,017	5,977	3,831
UNALASKA	135,886	16%	309,490	36%	201,000	24%	240,456	64,512	24,012	173,033	9,591	5,595	1,576	7,172	2,420
VALDEZ	50,237	5%	461,574	48%	113,083	12%	61,890	23,655	34,313	333,089	8,254	5,651	1,540	7,191	1,063
WRANGELL	82,091	13%	202,557	32%	63,768	10%	83,625	34,292	25,491	171,623	7,162	4,775	1,230	6,005	1,157
YAKUTAT	124,410	23%	195,748	37%	58,340	11%	66,434	16,057	23,242	106,641	11,146	6,408	1,706	8,115	3,031
YUKON FLATS	204,638	10%	1,110,813	57%	114,962	6%	229,430	13,113	88,694	536,446	15,619	8,608	2,385	10,993	4,627
YUKON-KOYUKUK	580,926	20%	1,272,059	43%	123,746	4%	477,020	225,878	109,313	674,178	13,959	7,395	1,878	9,273	4,686
TANANA	142,600	21%	381,143	53%	61,697	9%	72,356	63,099	13,272	116,364	16,611	7,693	1,617	9,310	7,301
YUPIIT	419,395	28%	543,654	36%	73,796	5%	257,816	88,205	46,547	265,300	13,852	7,726	2,246	9,972	3,879
KASHUNAMIUT	188,428	24%	368,090	47%	46,990	6%	91,579	52,343	17,342	183,202	10,372	5,789	1,361	7,150	3,222
ALEUTIANS EAST	304,260	17%	666,059	38%	198,926	11%	409,415	113,115	102,611	465,348	15,044	7,966	1,955	9,921	5,123
Total	21,043,274	14%	77,145,291	51%	7,271,822	5%	12,931,925	9,676,240	5,392,648	37,158,444	7,313	4,826	1,245	6,071	1,243